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Colonies

General 3

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British Parliamentary Papers

REPORT FROM THE SELECT COMMITTEE ON COLONIAL ACCOUNTS WITH MINUTES OF EVIDENCE APPENDIX AND INDEX

1845

Colonies General

3

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REPORTS

FROM

COMMITTEES:

SEVEN VOLUMES.

—*(2.)*—

COLONIAL ACCOUNTS.

Session

4 *February* —— 9 *August* 1845.

VOL. VIII.

1845.

REPORTS FROM COMMITTEES:

1845.

SEVEN VOLUMES:—CONTENTS OF THE

SECOND VOLUME.

N. B.—*THE* Figures *at the* beginning of the line, *correspond with the* N° *at the foot of each* Report; *and the* Figures *at the* end of the line, *refer to the* MS. Paging *of the Volumes arranged for The House of Commons.*

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REPORT

FROM THE

SELECT COMMITTEE

ON

COLONIAL ACCOUNTS;

TOGETHER WITH THE

MINUTES OF EVIDENCE,

APPENDIX AND INDEX.

Ordered, by The House of Commons, *to be Printed,*
17 *July* 1845.

525.

Martis, 1° *die Aprilis*, 1845.

Ordered, THAT a Select Committee be appointed to examine into the Accounts of Colonial Receipt and Expenditure laid on the Table of this House, and to Report as to the mode in which it may be desirable to frame the same for the future, in order to introduce uniformity, regularity, correctness, and completeness.

Martis, 8° *die Aprilis*, 1845.

Committee nominated:

Dr. Bowring.
Mr. G. W. Hope.
Mr. Spooner.
Mr. Trotter.
Mr. M'Geachy.
Sir Thomas Hepburn.
Mr. H. J. Baillie.
Mr. Grogan.
Mr. Pringle.
Mr. Forster.
Mr. Cobden.
Mr. Bouverie.
Mr. Aldam.
Mr. Hume.
Mr. Patrick Stewart.

Ordered, THAT the Committee have power to send for Persons, Papers, and Records.

Ordered, THAT Five be the Quorum of the said Committee.

Lunæ, 21° *die Aprilis*, 1845.

Ordered, THAT Mr. Patrick Stewart be discharged from further attendance on the Committee; and that Mr. Redhead Yorke be added thereto.

Jovis, 17° *die Julii*, 1845.

Ordered, THAT the Committee have power to Report Opinion and Minutes of Evidence to The House.

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REPORT.

REPORT.

THE SELECT COMMITTEE appointed to examine into the Accounts of Colonial Receipt and Expenditure laid on the Table of this House, and to Report their Opinion as to the mode in which it may be desirable to frame the same for the future, in order to introduce uniformity, regularity, correctness, and completeness, and who were empowered to Report the MINUTES of EVIDENCE:——HAVE considered the Matters referred to them, and have agreed to the following RESOLUTIONS, which they recommend should be conveyed to The Crown Colonies for prompt adoption, in all cases in which they may not have been already adopted and complied with under the instructions that have been issued for the guidance of Colonial Accountants, and to the Colonies having Representative Assemblies, as suggestions for the general improvement of the Colonial Accounts, and for carrying out the objects recommended to the attention of Your Select Committee.

Resolved,

1. THAT in the opinion of this Committee it is desirable that a uniform plan of Colonial Estimates be adopted.

Resolved,

2. THAT it is the opinion of this Committee that such Estimates be prepared (wherever it is possible) in time to receive the sanction of the Treasury Board and Secretary of State before the commencement of the service to which the Estimates apply.

Resolved,

3. THAT it is the opinion of this Committee that such Estimates be accompanied by a comparative statement of the receipts and expenditure, made up to the close of the year previous to that in which the Estimates are prepared.

Resolved,

4. THAT it is the opinion of this Committee that such Estimates, as regards the Colonial Receipts, shall represent the gross revenues under their several and distinct heads.

Resolved,

5. THAT it is the opinion of this Committee that as regards the Colonial Expenditure, the different charges, including the charges of collecting the revenue, be classed separately under their different heads, and that the same order of arrangement be universally adopted.

Resolved,

6. THAT it is the opinion of this Committee that the fixed charges for salaries and other personal services be kept distinct from all other charges.

Resolved,

7. THAT it is the opinion of this Committee that in case of extraordinary or unanticipated expenditure, a Supplementary Estimate, in the same form as the Yearly Estimate, be prepared in the colony, and forwarded without delay to the Colonial Office.

Resolved,

2056250

Resolved,

8. THAT it is the opinion of this Committee that immediately after the local examination in each colony of the annual account has been completed, a comparative statement of the estimated and actual receipts and disbursements of the year should be prepared by the auditors or other officers by whom the accounts are examined, showing under each head of revenue and expenditure any difference that may have occurred between the estimated and actual receipts and disbursements of the year, and explaining the cause of any such differences.

Resolved,

9. THAT it is the opinion of this Committee that as all the evidence taken before the Committee proves the superiority of the double-entry system of book-keeping,—its success wherever introduced into the public departments, and its general adaptation to the public service, it is expedient that the said system be adopted for keeping the accounts of Colonial Revenue and Expenditure.

Resolved;

10. THAT it is the opinion of this Committee that a cash book, journal, and ledger be kept in all the colonies, and that the ledger distinctly represent the various heads of receipt and expenditure, as exhibited in the Estimates.

Resolved,

11. THAT it is the opinion of this Committee that with a view to the prompt examination of the Colonial Accounts, in all cases where a local auditor has not been appointed, provision should be made for a speedy and efficient local examination of the Accounts; and the auditor or other officer to whom such local examination is entrusted should be empowered at any and all reasonable times to compare the cash or other balances of the Treasurer, or any other officer entrusted with public money, with the balances represented in the cash accounts of their respective departments; but such inspection and comparison are not to supersede the periodical verification of public balances by Committees or otherwise, which the Governors of colonies have heretofore been instructed to institute.

Resolved,

12. THAT it is the opinion of this Committee that the accounts of receipt and expenditure, when sent to the Audit Board in London, be accompanied by the Estimates for the year to which the accounts belong.

Resolved,

13. THAT it is the opinion of this Committee that the Colonial Accountants be required to make up and forward their accounts to the Audit Board in London within three months after the close of the financial year to which the accounts refer, or specially to report the causes of any greater delay.

Resolved,

14. THAT it is the opinion of this Committee that in addition to the accounts sent home after audit in the colonies, copies of the colonial cash book and journals be forwarded to the Audit Board.

Resolved,

15. THAT it is the opinion of this Committee that where any inquiries or questions necessary for the elucidation and prompt audit of the Colonial Accounts are suggested by the Board of Audit, the Colonial Accountant be required to reply to the same within one month after their receipt, or to send a special report as to the causes of delay, stating the period at which the explanations may be expected.

Resolved,

16. THAT it is the opinion of this Committee that in case such replies or explanations shall not be received by the Audit Board within a reasonable time (to be estimated according to the distance of the colonies and the facilities of communication with the same), the Audit Board shall call the attention of the Lords of the Treasury to the neglect of the Colonial Accountant.

Resolved,

Resolved,

17. THAT it is the opinion of this Committee that a quarterly report be made by the Audit Board to the Lords of the Treasury on the state of the Colonial Accounts, showing the arrears and the causes of the arrears, and calling the attention of the Treasury Board to every case of irregularity and delay.

Resolved,

18. THAT it is the opinion of this Committee that abstracts of the accounts of the various colonies, after being examined by the Audit Board, be annually presented to Parliament; and that they be accompanied with copies of the Estimates for the years to which they refer.

Resolved,

19. THAT it is the opinion of this Committee that it is desirable that steps should be taken for ensuring the more punctual transmission of the periodical Returns of Revenue and Expenditure, provided for in the 7th chapter of the "Rules and Regulations for the Colonial Service;" and that it is also desirable that a systematic record should be kept at the Audit-office, in a complete and concentrated shape, of the results of all the Colonial Accounts rendered to and examined in that department, in such manner as at all times would afford the means, so far as regards the Crown Colonies, of giving to Government and Parliament specific information on all points relating to the Colonial Receipt and Expenditure; and likewise that the Board of Audit should, from time to time, suggest the introduction of such improvements in the existing modes of keeping or rendering the Colonial Accounts as would remove the present anomalies, and secure a uniform, regular, and correct system of colonial book-keeping; and should also suggest the needful instructions to the colonial officers for that purpose, and prepare such forms and models as may be useful to give effect to these instructions.

17 *July* 1845.

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MINUTES OF EVIDENCE.

Veneris, 18° *die Aprilis*, 1845.

MEMBERS PRESENT.

Dr. Bowring.	Mr. G. W. Hope.
Mr. Cobden.	Mr. Hume.
Mr. Forster.	Mr. Pringle.
Mr. M'Geachy.	Mr. Spooner.
Sir T. Hepburn.	Mr. Trotter.

DR. BOWRING IN THE CHAIR.

Mr. *George William Brande*, called in; and Examined.

Mr. *G. W. Brande.*

18 April 1845.

1. *Chairman.*] WILL you state to the Committee the office you hold at the Treasury, and the functions that are connected with that office?—Principal Clerk of Colonial Business is the office I hold.

2. You were examined by the Committee in 1837?—Yes, I was.

3. I believe you prepare the accounts which are laid before the House of Commons?—I did prepare those which were laid before the House of Commons prior to that time.

4. Who now prepares the accounts which are laid before Parliament?—I think since 1840 no accounts have been laid before Parliament from the colonies, except by order of The House.

5. I understand you to say, no accounts have come from the Treasury before Parliament, except those which have been presented under special orders?—Only under special orders.

6. Will you state how the accounts are prepared which are now laid before Parliament?—The orders of The House go to the clerk for Parliamentary business at the Treasury.

7. What is the last date at which, without any order of The House, colonial accounts were presented?—I think in 1840.

8. And since 1840 no accounts have been presented but under a special order?—Only under a special order.

9. How are the accounts prepared which are so returned by special order?—The orders of The House go to the clerk for Parliamentary Papers in the Treasury (Mr. Crafer), who sees that the proper orders are given to the different departments in which they are prepared; they then come to the Treasury, and are arranged by him, if necessary, or presented as they come from the departments.

10. Then are those returns made from any books which are received from the colonies?—The returns would now be made from the actual accounts which are received for audit.

11. Is the Audit-office, then, the department to which Parliament is referred when colonial accounts are required?—I cannot say that Parliament is referred; but the Treasury refers to the Audit-office to make up any requisite accounts.

12. Would the Treasury at the present moment have any colonial books, either journals or ledgers?—None as regards colonial revenues.

13. Is there any department in this country in which the colonial accounts are all centralized, and where a complete knowledge could be obtained of the receipt and expenditure of every colony?—No; the only accounts that are rendered in a perfect way are those from the Crown colonies, of the revenue that is more or less under the control of the Crown, and of the heads of the local governments.

14. If on reference to the Audit-office it should appear that they have received no account from a particular colony, that would be evidence that that colony sent home no accounts at all?—That the colony sent home no accounts

Mr. *G. W. Brande.*

18 April 1845.

at all for audit; the Secretary of State for the Colonies has a statement of the heads of receipt and expenditure.

15. But is it not the fact that the Secretary of State for the Colonies sends to the Treasury all the accounts he receives from the colonies and they are dispatched by the Treasury to the Audit-office?—All the accounts which are received for audit in this country, which are only the accounts of the treasurers of the Crown colonies; most of them, I should say, come direct from the colony for audit, under the instructions of the Treasury for keeping and rendering colonial accounts.

16. Is there any direct communication from the colonies to the Audit-office, without the intervention either of the Colonial-office or the Treasury?—The colonies, with the exception of one or two of those more recently established, send their accounts to the Commissioners for audit; if the Commissioners have any question relating to mere matters of voucher, they correspond with the colonial auditor or the colonial accountant; if it is anything relating to the authority or the discretion exercised by the governor, the Commissioners of Audit make inquiry through the Treasury, or the Secretary of State's department, as to the propriety of the order the governor may have given; but they communicate direct in all matters of detail in the accounts with the colonial accountant, who is usually the treasurer.

17. Is it the case that in every colony there is a colonial auditor?—Nearly all; I think there are one or two of the Crown colonies in which there is no arrangement for local examination of the accounts. I believe at the Gambia, for example—but the accounts are very small, and they are inspected by the governor and the council probably.

18. In 1836 there was a Treasury Minute, which was sent to the Mauritius, for the general improvement of the colonial accounts. Can you state to the Committee what has been done since that period to give effect to that order, either at the Mauritius or to extend that order to other colonies?—The Minute referred to was a code of amended instructions; since that similar instructions have been given to Malta, Trinidad, St. Helena, and Hong Kong, and provisionally, to New Zealand, and to South Australia. We have also given further instructions regarding the customs accounts at the Mauritius, the Cape, Sierra Leone, the Gambia, and South Australia. We have also given particular instructions relating to district accounts at Ceylon. Instructions have also been sent out, in consequence of the new arrangements, to Canada and New South Wales, for keeping and rendering civil list accounts, which are all that the Treasury now has any cognizance of in the colonies.

19. Can you oblige us with the Treasury order to give effect to those instructions?—I can produce the Minutes or copies of the instructions.

20. Is there any Crown colony, the accounts of which are under the immediate control of the Treasury, to which these instructions have not been given?—I think none at present, except that in New Zealand they are only provisional. The others either had the instructions prior to 1836, for they were altered prior to 1836 in some cases, or they have been given since. I should say that no material alteration has been made since 1840. A more complete set was made out in the case of Malta some time since, but no alteration in principle whatever.

21. Can you state the colonies which have given effect to the instructions for the improved accountancy which have issued from the Treasury?—I apprehend that in all cases those instructions are obeyed and attended to, and if the Commissioners of Audit found they were not, they would immediately represent it: those representations now and then come to the Treasury upon particular points, and orders are also sent to the colonies through the Secretary of State, as the representations may require.

22. Has any communication upon the subject of an improved mode of bookkeeping been sent to the colonies which have legislative bodies?—I believe none.

23. Not even of a suggestive character?—I believe none.

24. Then there is no uniformity at present in the accounts which come from the Crown colonies and the accounts which come from the colonies having legislative assemblies?—Certainly not. The only accounts from those having legislative assemblies are the returns which they make to the Secretary of State's Department, except in the case of Canada and New South Wales, where there is a civil list account.

25. The

25. The civil list accounts are kept now quite independent of the ordinary colonial accounts?—Yes, quite independent of the general colonial accounts.

26. And have you now given effect universally to the principle which was recommended some time ago, by keeping the military account wholly and completely distinct from the local colonial account?—Yes; I believe the military account is kept perfectly distinct from the local colonial account in every instance.

27. Is that carried out in every instance?—Yes.

28. That is, so far as is practicable, the account which concerns the expenditure and responsibilities on the part of the mother country is kept quite separate from the account of the local receipts and expenditure?—Those accounts are kept quite distinct from the accounts of local receipts and expenditure; except that in the case of Ceylon, where the colony pays a portion of the military expenditure, they are so far connected, that the paymaster or other officer of that description from time to time gets a sum of money out of the colonial chest, which he has to disburse under the military authority.

29. Are you aware whether the accounts which concern the mother country directly are kept in a separate set of books in the colonies?—I apprehend they are kept separately, and by separate officers. Our commissariat officers are usually general accountants in the colonies for all those services; for the civil service, they either make advances or the governor is authorised to draw upon the Treasury for the means of defraying them; if it is in anyway connected with the military service, the commissary makes the disbursement under the commissariat regulation.

30. Have any communications been made to the governors of representative colonies as to the improvements introduced into the Crown colonies?—I am not aware that there have.

31. Which of the colonies now send estimates of colonial receipts and expenditure to the Treasury?—All the Crown colonies with very few exceptions.

32. Can you put in a statement of the period up to which you have received estimates from the various Crown colonies?—We have received estimates from Australia (Western), for 1844 to April 1845, Australia (South), for 1845, Ceylon for 1845, the Cape of Good Hope for 1845, Gambia for 1845, Guiana for 1844 only; Hong Kong for 1845, Malta for 1845, Mauritius for 1844; we had one for New South Wales, for 1844, but it was not acted upon. The expenditure is under their own direction; Sierra Leone for 1845, St. Lucia for 1845, Van Diemen's Land for 1845. For Trinidad I have not seen any since 1843. Then as to the other colonies, St. Helena sends no estimate, because the whole estimate comes before The House regularly; Gibraltar sends no estimate, there is no council there; Heligoland sends no estimate, there is no council there, and in short no revenue to speak of, a very few pounds a year are collected.

33. Do those estimates which come from the Crown colonies, arrive in time to obtain the preliminary sanction of the authorities here?—From the more distant colonies they are not generally in time for previous approval; from the nearer ones they are.

34. Then in the more distant colonies receipt and expenditure frequently take place without the previous approbation of the authorities at home?—Perhaps without the previous distinct approbation; but then the estimate has been submitted to, and canvassed by the council, and the governor would be responsible for any improper expenditure incurred without the sanction of the Home Government.

35. But it is not made a *sine quâ non* for the approbation of the estimate that it should have been previously submitted to any of the authorities at home?—I apprehend not a *sine quâ non* for the estimate being acted upon in the colony at the commencement of the year, because the distance is so great it is impossible. The instruction is that they should make up their estimates in June in each year for the succeeding year.

36. Do you mean that without the authority of the Colonial-office or of the Treasury, taxes could be levied in a British colony?—I do not apprehend that taxes could be levied; the council or the local legislature certainly might pass an ordinance or an Act under which they might proceed, but it might be either allowed or disallowed, as the case might happen, afterwards.

37. But what would be the redress in such a case for the payer of the tax, suppose the home authorities should not sanction its being levied?—I apprehend

Mr. *G. W. Brande.*

18 April 1845.

hend the payer of the tax then would be reimbursed and indemnified; I think it is hardly a case that could occur.

38. Mr. *Hope.*] When you say taxes could not be levied without the authority of the Treasury here, you do not mean it to be inferred that there is any power of taxation exercised by the Treasury over the colonies?—No; the question referred to the possibility of ordinances being passed in the colonies, I apprehend, and their being acted upon without the sanction of the Home Government. That might occur.

39. The taxing power in every case is vested in the local legislature, whatever that may be, is it not?—Certainly, whatever it may be. It is, in some cases, in the Queen in Council. At St. Helena, for example, the taxing authority is by Act of Parliament in the Queen and Council.

40. *Chairman.*] Is the fact, then, this, that in the cases of colonies which are not remote from the mother country, the budget of receipts and expenditure is sanctioned by the authorities at home, and in the case of the remoter colonies there is no such previous sanction?—In the case of the remoter colonies, it must often be acted upon before the sanction arrives.

41. Had you any communication with Sir George Murray at the period when he proposed to lay before Parliament the budget of colonial receipts and expenditure?—None; I was not at that time in the Treasury; and although attached to the Colonial Audit-office, I do not recollect any communication reaching that department.

42. Would it not, in your judgment, be desirable that estimates of receipt and expenditure should be in every case submitted to the approval of the Home authorities, before they receive the sanction of law?—Perhaps, as an abstract opinion, it might be; but I do not know how, at the distance of some of our colonies, that can possibly be put into practice.

43. Is that not the case in the French colonial budget?—I am not aware of the particular course they pursue. I cannot say my own experience in early life is much in favour of the French colonial system; I saw something of it incidentally at one time.

44. Have you seen anything of its operation in the present day, under the improved system?—I have not seen anything of it myself, except what has been published in the Parliamentary papers.

45. Can you furnish the Committee with the last estimates which have been received from the several colonies?—In obedience to the direction of the Committee, these estimates have been procured, which I hand in, and of which a list is annexed.

COLONIAL ESTIMATES, AND APPROPRIATION ACTS AND ORDINANCES.

New South Wales	1845	Sierra Leone	1845
Van Diemen's Land	1845	Gambia	1845
South Australia (No. 13.)	1845	Ceylon (No. 12.)	1845
Western Australia (No. 3.)	1844, 1845	British Guiana	1844
New Zealand (No. 5.)	1844	Trinidad	1843
Malta	1845	St. Lucia	1844
Cape of Good Hope (No. 8.)	1845	Mauritius	1844

46. Would these estimates present the most approved state of public book-keeping in the colonies?—Yes; for example, I should say Malta is a very good estimate; Ceylon is a very good estimate too.

47. Mr. *Hume.*] Do any of those estimates require the sanction of the Home Government before they are carried out?—They do not I apprehend await the sanction of the Government before they are carried out, but they are all submitted to the Home Government, are carefully looked over at the Treasury, and any objectionable items in them are forbidden, and would possibly be disallowed if the expense had been incurred, but at all events, would be prevented recurring for the future.

48. *Chairman.*] Who at the Treasury has the charge of examining the colonial estimates and making a report to the Lords of the Treasury as to those estimates?—The course of proceeding at the Treasury is, that they come into the hands of the clerk for colonial business; he then looks carefully over them and submits to the Board a minute, either approving or disapproving, according as the case may be, and the Board adopting that minute, it is acted upon.

49. Is

49. Is that minute communicated directly to the colonies or intermediately through the Colonial-office?—The object of the minute, or the substance of the minute, is communicated to the Colonial Secretary of State, with a request that he will give any directions that are necessary upon the fiscal matters, to which it may relate, and upon which he of course exercises his discretion.

50. Are there any direct communications between the Treasury and the colonial accountants?—None.

51. Mr. *Hope.*] The observations you make as to communications through the Colonial-office, apply to estimates, and not audited accounts?—The present observations apply to estimates.

52. Mr. *Hume.*] At the Treasury is any difference made in the mode of conducting the business of the colonies, between those that have legislative assemblies and those, as Trinidad and others, which are without any legislative assembly?—In so far as that the Treasury regulations for those that have no legislative assemblies are inapplicable to those that have. In colonies from which accounts come home for audit no issue can be made except under the governor's warrant. It is the case in many of the other colonies which have representative assemblies, that a grant of the local legislature is placed at the disposal of the Crown, subject to the governor's warrant; but then we do not get any account of that; they take the course they think fit themselves in the examination and audit of their accounts.

53. Having an auditor upon the spot?—Yes, sometimes a committee of the legislative assembly, and sometimes in other ways.

54. Do these colonies having legislative assemblies, send annually to the Treasury an account of their receipts and expenditure, or what we commonly call the finance account of their year?—They do not; we have returns from some of them incidentally, but we get no regular accounts from them.

55. *Chairman.*] Of the colonial estimates which you have now laid upon the table, which do you consider the most complete?—Van Diemen's Land, Malta, the Cape, and Ceylon; those are all for 1845, and I think are all made out in a very complete form. That for the Mauritius would be full and complete, but I believe there is only the 1844 one.

56. Have all these colonial estimates, which you have now laid upon the table, been revised, and have they received the approval of the Treasury?—I think so; I have here a list of those that have gone through the Treasury, and I think they are the same that are before the Committee.

57. Is there a uniformity in the colonial estimates that have just been produced?—They are made out upon the same principle and in an uniform way.

58. Have models for the estimates emanating from the Treasury been sent to each of the Crown colonies?—No; an order to prepare the estimates originally was sent out by the Secretary of State some years back, and as the estimates have come in we have continually suggested alterations and corrections in them.

59. Then there is at present no uniformity in the mode of making out the estimates in the colonies?—There is no settled form for the estimates.

60. Do all the estimates give the gross revenues as separated from the expenditure?—I think in every case the estimates give the gross revenue; there is no expenditure out of revenue in the Crown colonies until it has come into the treasurer's hands.

61. Then is it a general principle now adopted in the colonies, that the estimate should represent the gross revenue without any subtraction for any local purpose?—It is a general principle that there is no subtraction for any local purpose. I think one of the first articles of the instructions that were presented in 1837, one of the first articles in the instructions to the governors of colonies is, "You shall cause all sums to be paid into the Treasury without deduction."

62. In what shape does the Treasury, having examined the estimates, authorize the appropriation of the expenditure?—The appropriation comes home in the shape of an ordinance, and if the Treasury Board sees no reason to object to any part of that appropriation, they signify to the Secretary of State their approval of the ordinance, or their assent to the ordinance; and the Secretary of State then takes the necessary steps to communicate that assent to the governor, provided, I apprehend, that he concurs in it.

63. Is that assent given to the expenditure in gross, or in detail?—Generally the ordinances go into detail, or, if they do not go into detail, they refer to the items in the estimate, so that they may be said to be in detail.

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64. So that there is a specific authority for every head of payment?—There is a specific authority for every head of payment.

65. Mr. *Forster.*] You have stated, I think, that in the case of some of the Crown colonies the accounts and vouchers go direct from those colonies to the Audit Board; that being the case, what data has the Treasury for approving the estimates, not being familiar with the accounts?—The Treasury see the estimates year by year, and see what ought to be authorized. The account is merely carrying out that estimate, carrying it into effect. The Treasury, if necessary, would call upon the Audit-office for any information, would call for the accounts themselves or their remarks or statements upon them. I do not immediately recollect that that has been necessary, but, generally speaking, they know pretty well both at the Treasury and at the Colonial-office what the estimate ought to contain.

66. *Chairman.*] When the accounts are sent to the Audit-office for examination, do the estimates accompany those accounts?—The instructions provide for the estimates and ordinances accompanying the accounts; the Treasury is also in the habit of communicating them to the Audit Board at the time they are sanctioned.

67. Is it the usage of the Treasury also to accompany the accounts of receipts and expenditure with the estimates which authorize that receipt and expenditure?—The instructions of the Treasury say, that all estimates and ordinances relating to the expenditure are to accompany the accounts, and under those instructions, the accounts go direct to the auditors. If they are not accompanied, and sometimes I believe, indeed I know, they are not accompanied by the estimates and ordinances, the Audit Board apply to the Treasury to obtain them; if we have copies we send them to the Audit Board, and where we have not the colonial government would be required to send them, and the Audit Board would not proceed to audit the accounts without them, because the authority is in the estimates and ordinances.

68. Does the Treasury then require the Audit-office to have the ordinances connected with the account?—The ordinance is, in fact, the law. First of all, they put an estimate before the local council; then upon that estimate they frame an ordinance, that is, in fact, an authority. Sometimes that goes into great detail, sometimes it merely refers to the amounts and heads in the estimates. The auditor could not proceed with the audit of the account without having that before him.

69. Mr. *Hume.*] Is that ordinance the act of the Treasury here?—No, of the government in the colony, sent home for the confirmation of the Home Government to the Secretary of State.

70. Are these ordinances equivalent to what are called Treasury Minutes here, and having the same power?—They would be rather equivalent to the Appropriation Acts of Parliament here; they are more in that shape.

71. Will you exemplify the mode in which payments are examined?—I will take as an instance these estimates and ordinances of the Cape of Good Hope: here is the governor's minute of the 28th May 1844, submitting for the consideration of his council the estimates for the year 1845. These estimates are in very considerable detail; they are printed in this instance, and most of the large colonies have them printed. They then annex to that an estimate of the revenue; and here is a comparative view of the estimated revenue for 1844 and for 1845. The council having gone through these, and having adopted or dealt with them as they saw fit, they then pass an ordinance of which I have the form here. This is a short ordinance referring to schedules which are in detail again.

72. And each of those schedules contained the sums agreed to be voted or appropriated for particular services?—For particular services and particular salaries.

73. And these come home with the accounts, and become the authority of the auditor?—These in the first place come home to the Secretary of State for the Colonies, are examined, I apprehend, in his department, and are then referred to the Treasury, where they are again inspected, examined, and compared with those of the previous year, and with any special authorities which have been given in the meantime. After that, if there is no objection to the ordinance, the Treasury signify to the Secretary of State their approval of it, and the Secretary of State notifies the approval of the Home Government to the colonial governor; then it becomes an effective law to all intents and purposes.

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If there were any objectionable item in it the governor would be either instructed not to incur that expense for the future, if it was too late to save it for the current year, or it would be disallowed, even upon the current year.

74. Mr. *Forster.*] That is the system pursued in the colonies having councils?—Yes.

75. Now, will you describe the system pursued in those Crown colonies not having councils?—I think St. Helena and Heligoland are the only colonies that have no councils. There is a council at Gambia, but it is recent; we have had an ordinance from the Gambia already passed by the council; at Gibraltar there is none; there every thing is done under the governor's order, subject to the authority of the Secretary of State.

76. And the same at Malta?—No, at Malta there is a council; at Gibraltar the taxation is imposed under the authority of the Queen in Council.

77. Then, in the case of the Crown colonies, to which you have referred, is there any publicity of the estimates or accounts upon the spot?—I believe always; the Secretary of State's instructions provide for that.

78. And a person upon the spot, upon application to the governor, could have access to the estimates and particulars of expenditure?—I believe they are published.

79. *Chairman.*] Ordinarily, I believe, in the local newspapers?—In the local newspapers, I believe; they may or may not be; it is the direction of the Secretary of State that they should be published.

80. Take Sierra Leone, for example; is that the case there?—It is a general instruction, and I know in most of the colonies it is done, because I see the papers, but the instructions are distinct upon the subject. The concluding rule of that portion of the instructions relating to the estimates and accounts says, "Detailed statements of the revenue and expenditure of the colony should be annually published in the Colonial Gazette, immediately after the period when it is required that the accounts of each year should be transmitted for audit; and in such publication the funds arising from the property or droits of the Crown, are to be stated separately from those which arise from taxes levied upon the inhabitants of the colony."

81. As far as you know, has effect been given to those orders?—As far as I have been able to observe, it has.

82. Does the order which has been read apply to all the Crown colonies?—Yes, to all the Crown colonies: that chapter of the regulations is headed, "Expenditure of public money in colonies not possessing representative assemblies;" it therefore, I apprehend, applies equally to them all.

83. Mr. *Hume.*] Is there any general system of rules prepared by the Colonial-office, and sent by them to the governors of the respective colonies, by which rules their conduct in matters of finance, &c. are to be regulated?—There is a general instruction in the code of regulations sent by the Secretary of State to the different colonies, which the governors are directed to conform to.

84. And does the Colonial Department expect that in all cases attention is to be paid to those rules, and that when exceptions arise those exceptions shall be reported to the Colonial Department?—So far as the Treasury is concerned in all financial questions, or subjects which come under consideration there, it is ascertained that those instructions are conformed to. If they were deviated from, we should point out the deviation to the Secretary of State's Department, and the Secretary of State would doubtless desire the governor to conform to the rules laid down, and take proper notice of it.

85. Is there any objection to laying a copy of that code of regulations before the Committee?—I should apprehend not, but that of course would rest entirely with the Secretary of State.

86. Mr. *Forster.*] Do the receipts of customs in the Crown colonies come home to the Treasury or the Custom-house?—They come home to the Custom-house, but the whole of the customs collections are paid into the local treasury, and are comprised in the accounts of the local governments.

87. Is the money remitted home after being paid in?—No; in none of the Crown colonies is any remittance made home.

88. Then how are they audited here?—The general receipts of the customs are paid into the colonial chest, and come before the Commissioners of Audit in England as part of the colonial revenue. I am also aware that the collectors of customs, when they are under the Board of Customs, send home special

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accounts of all their transactions to the Custom-house. They are then examined in the Plantation Branch of the Custom-house.

89. *Chairman.*] Now will you state how payments are made in the colonies?—According to the instructions given, every payment must, in the first instance, be authorized by the governor's warrant; upon that the treasurer makes the issue, taking the vouchers required by his instructions.

90. Then is the issue of the governor's warrant made peremptory in all the colonies?—I am not aware of any instance in which an expenditure can be incurred without the governor's warrant in a Crown colony.

91. And is the same mode of granting a warrant adopted in all the colonies?—The same mode of granting a warrant is adopted, and instructions provided even for the form of the warrant.

92. How are the accounts kept in the Crown colonies?—I do not know that; I am not competent to answer.

93. Has the system of double-entry been introduced?—I do not know that it has.

94. Have any instructions been given by the Treasury upon the mode of keeping the accounts in the colonies?—I am not aware that there have; upon the mode of rendering the accounts, and the form in which the vouchers should come home, the instructions are explicit; but as to the manner in which they keep their own books there, I am aware of no specific instructions.

95. Is any copy of the Journal or Ledger, or the auxiliary books of account, ever sent to the Treasury?—No.

96. Then the Treasury have no knowledge of the way in which the accounts are practically kept?—The Treasury have no knowledge of the form in which the accounts are practically kept.

97. Then you understand, as regards the mode of bookkeeping, the governor in council has full authority, without any reference to the Colonial-office or Treasury, to keep the accounts in the way he shall judge best?—No, I think not quite that; if he wished to adopt any particular form or mode of bookkeeping, he would refer the plan to a committee of his council or the officers of his government, and would refer it home for sanction if he wished any particular form or mode adopted.

98. Do you know whether the system of double-entry has been introduced into any of the colonial accounts?—I am not aware that it has.

99. Are you aware of the Minute of the Treasury, recommending the Italian mode of bookkeeping, commonly known as the mercantile system of double-entry, into all the departments of the Government?—I am aware of a Minute relating to the department at home.

100. Are you aware whether it has been introduced into the great departments of receipt and expenditure at home?—I believe it has, as far as is practicable.

101. Are you acquainted with the general changes introduced into the Army and Navy Departments by Sir Henry Parnell?—Incidentally, I am; but it has been no part of my duty, at any time, to attend to them; I therefore am only aware of them from casual information.

102. Is it not a fact, that in the Army, and Navy, and Ordnance, and many other great departments of Government, the double-entry system has superseded the old system of keeping accounts?—I believe so.

103. And as far as your knowledge goes, has not the introduction of that system afforded great facilities to the accurate keeping of the public accounts?—I think it has.

104. Mr. *Trotter.*] As far as I understand you, instructions from the Treasury go to the colonies that the accounts shall be made out in a certain form; that they have been rendered in that form exactly as directed by the Treasury and the Audit-office; and that no new form whatever has at present been introduced?—They are rendered now in the form prescribed by the Treasury.

105. Would they not be rendered exactly in the manner prescribed by the Treasury?—I apprehend so.

106. Mr. *Forster.*] Then is this system uniform; do the accounts come home from each colony rendered in the same manner?—As nearly as circumstances will permit.

107. Mr. *Trotter.*] As far as it is practicable to the respective colonies?—Yes. For example, in Ceylon, the district collections are very wide-spread; the district officers have considerable accountability imposed upon them, and that of necessity calls for a different and more extended system of accounts than

than in a small colony, such as Gibraltar, where everything goes in and comes out of the collector's chest.

108. *Chairman.*] Are any instructions sent by the Treasury as to the manner in which the Journal and Ledger should be kept?—No.

109. Then a colony might adopt the double or single entry system, as it pleased?—The colony might adopt the single or double entry system as it pleased, and as the financial officers found more convenient to themselves, and better calculated for keeping the accounts, and elucidating the proceedings which take place.

110. Is there any reason why the double-entry system having been found practicable and useful at home, it should not be introduced into the colonies abroad?—Certainly not; and I apprehend some do act upon it.

111. The accounts and vouchers which come home from the colonies do not enable you to ascertain the particular manner in which the entries are made, and the accounts kept?—No, they do not.

112. They are, in fact, abstracts, and not entries of receipts and payments?—They are abstracts very much in detail.

113. Mr. *Trotter.*] You have no knowledge whatever of the mode in which the accounts are kept in the colonies; all you know is, that they came home to be audited in the way prescribed by the Treasury?—We know that certain documents must pass between the different collectors and the treasurer, and they must be examined on the spot to check the collections; but the particular form of accounting, or the mode in which these books are kept in each department, we do not know.

114. *Chairman.*] But would not you exercise much more beneficial authority and control if copies of the Journal and Ledger were sent to you, which would recognise or record the actual facts of receipt and expenditure?—I apprehend the accounts come home in such a manner as to record every fact of receipt and payment. We know, for example, that if necessary to make an advance on account to any one of the departments of the colonial service, that will appear in the accounts rendered by the treasurer, and after a time, when the expenditure on account of which that advance was made is brought forward in its proper shape, the advance is written off, and the expenditure liquidates it.

115. But do you get from the colonies any daily entry of receipts and expenditure, as in a cash-book?—Not any regular daily entries of receipts and expenditure; but if an officer, the district agent, for example, in Ceylon, obtains authority to incur expenditure, we get the date of that authority, we get the date again of the issue on account of it, and afterwards get the details of the expenditure with the proper vouchers of the parties to whom the payments were made in detail.

116. But unless you can analyse the various amounts of which the payment was made up, how can you exercise a proper control?—The various amounts are analysed always, because if a certain advance is made, the treasurer does not get credit for that absolutely and finally before he produces the particular vouchers for every item which that advance is intended to cover.

117. That implies then that every entry should be accompanied by its corresponding voucher?—Yes.

118. And then it would be necessary that every entry should be reported to you, and every part of daily receipt and expenditure?—Every payment is specified in the accounts rendered for audit. The receipts are not stated so much in detail; as the instructions provide that each collector of revenue shall pay over the monies collected by him at stated times (I think it is weekly in general) to the treasurer, and that at the termination of each month he shall pay over the balance of his collections and shall make out a detailed statement, showing the duties or taxes on account of which he has collected money, the coin in which he has received it, and the payments made by him into the treasury. This statement, with the treasurer's acknowledgments, goes to the local auditor, by whom it is examined, and if there is anything apparently wrong or incorrect, the local auditor and the local government would immediately examine into it.

119. Then I understand you to say, that every payment which is entered in the treasurer's account is sent home, accompanied by a corresponding voucher authorizing the payment?—Yes; it is only upon that that the treasurer, in the first place, can get his release, and, in the second place, that the governor can get absolved, if he has given any improper authority.

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120. Mr. *Forster.*] But not knowing the system of keeping the accounts in each colony, you have, in fact, no check upon the receipts and expenditure from any knowledge you possess of the mode in which the books are kept there?—No, but our check goes to this; taking for example, these Estimates, we see that payments authorized by them are made; how they may be entered we do not precisely know, or the exact form in which the account is kept; but we get the voucher for each payment in the form the Commissioners of Audit require, with a proper receipt annexed to it.

121. Mr. *Hume.*] Provided the amount does not exceed that which is in the Ordinance, you make no objection?—No.

122. *Chairman.*] Can you state which of the colonies have auditors?—Malta has, and St. Helena, the Cape of Good Hope, the Mauritius, Ceylon, Western Australia (there is a special arrangement there), South Australia, Van Diemen's Land, St. Lucie (the audit is by a committee of the council there), and Trinidad has an inspector of accounts; Guiana I am not quite certain about; Hong Kong has; New Zealand, one of the officers was to inspect the accounts; I do not know what they have done at present. At Gibraltar, I think, there is none.

123. By whom is the colonial auditor appointed in the Crown colonies?—The appointment rests, as in all other cases, with the Secretary of State. The Secretary of State, I apprehend, either nominates or confirms the governor's nomination.

124. Up to what period have you received accounts from all the colonies?—I am not prepared to answer that question. The Commissioners of Audit are preparing a Return, which will be on the table of The House in a day or two, which will give complete information upon that point.

125. Can you furnish the Committee with a list of defaulters connected with colonial accounts?—Not immediately; I do not know that we have had any for a great length of time.

126. Up to what period have you received an account of colonial defaulters?—I do not know that we received any specific account of them from any public department; but if a default were discovered it would be immediately brought under the notice of the Treasury or Secretary of State, either by the colonial authorities or the Commissioners of Audit, if it were not discovered until it came into their hands.

127. Do the Commissioners of Audit then make a special report in the case of every defaulter?—They would immediately.

128. Or do they make general periodical returns?—They make periodical returns as well as annual reports upon colonial accounts. The last defaulters I recollect were one at Trinidad and one at the Mauritius—the two great defaults.

129. What were the periods of those defaults?—Some years back. That at Trinidad was mentioned in the proceedings of 1837.

130. Who was the party?—A man of the name of St. Hill. He considered himself authorized to make use of the deposits of the courts as a banker, and had done so.

131. Can you furnish the Committee with a return of any defaulters in the colonies reported to the Treasury since 1837?—I can do that.

132. Will you state to the Committee the proceedings which are taken by the Treasury when any defalcation is reported?—The Treasury would take the most prompt measures for legally enforcing the repayment or return of the money; but whether that would be done in this country or in the colony would depend upon circumstances. Questions of that kind arise now and then, and, generally speaking, the parties are proceeded against by the colonial government, and the questions are settled there. In that case in Trinidad, for example, the proceedings of necessity were carried on in the colony; in the case of the Mauritius, they were carried on in England.

133. Does the Treasury in all cases require the auditors of public accounts to report upon the colonial accounts which are presented to them?—It is a necessary part of the relief of the accountant that the account should be submitted to the Treasury, or the state of it, for allowance; for no accountant is discharged from his liability until his account has been audited and allowed by a Treasury warrant.

134. Are there no cases in which individuals owing amounts to the public, have

have been released without having got a discharge from the auditor's office, connected with colonial accounts?—If a person against whom there was a balance due on an account, should, after the audit of that account satisfy the Treasury that he had either accounted for the money, or repaid a part of it and satisfied the Treasury as to his having accounted for the rest, he would be relieved, I apprehend.

135. Are there no cases of colonial accounts having been before the Audit-office, and not being reported upon from the utter hopelessness of going through them?—There were, early after the institution of the Colonial Audit-office, some cases of that kind; another instance occurs to me at the moment, which is that of South Australia, during the government of the commissioners; the accounts from that quarter were so confused that the auditors have never been able formally to examine and audit them, and they have reported from time to time to the Treasury, what they considered the state of the accounts, and have suggested how far they should be examined in detail, and called for, and how far not.

136. Mr. *Hope.*] In the case of South Australia the accounts have not been passed, I believe?—The accounts have not been passed as yet; the commissioners are instituting some further inquiries in the colony.

137. *Chairman.*] Are you cognizant of any cases in which the Audit-office have found it quite impossible to audit colonial accounts, in consequence of their irregularity and confusion?—I am not cognizant of any cases latterly; when I was in the Colonial Audit-office, which was instituted in 1815, we cerstantly found some accounts that were in that state, but I do not apprehend that is the case now.

138. Since the Committee of 1837, have no colonial accounts been allowed to pass unaudited in consequence of the impossibility of examining the details?—I am not prepared to answer that question at the moment, because I know a number of difficulties have arisen, and a number of questions as to details of audit.

139. Can you state whether, since 1837, the Treasury has authorized the Audit-office to stop the examination of any colonial accounts from the impossibility of examining them in detail?—I think not, but I cannot answer that question immediately without reference to all the reports that have been made by the Audit-office from that date to this. They continually bring questions before the Treasury as to matters of examination of the accounts; they suggest that certain portions of examination shall be dispensed with occasionally. The Treasury sometimes allows that, sometimes not. Those questions arise frequently.

140. Have not the Audit-office reported upon several occasions to the Treasury that they could not go into the accounts of certain colonies, from the insufficiency of means and of clerks to carry on the examination?—That I do not know; that is a question relating to establishment in England which would not come into my hands.

141. Mr. *Forster.*] Can you give us a list of those Crown colonies now having legislative assemblies or councils to check the estimates or expenditure of the local authorities?—Gibraltar and St. Helena, I think, have no council at present; Cape Coast and the Falkland Islands; those are all that occur to me at present; I think in all the others there is a council of some kind.

142. Do the accounts which you receive from the colonies afford you any check upon the receipts; any means of ascertaining whether the receipts have been all accounted for?—There are certain vouchers required respecting the collections of all kinds, from which that, I apprehend, is very satisfactorily ascertained.

143. *Chairman.*] Is there any examination of the money in the colonial chest?—Yes, periodically, at certain, and also at uncertain times; that is one of the general instructions to all the governors of colonies, that they are regularly to examine and verify their chests, and also at uncertain times.

144. To ascertain that the money in the chest agrees with the cash-account balance?—Yes; and that I apprehend is now constantly done.

145. Mr. *Forster.*] Do you know whether the collector of customs in each colony is entirely independent of the governor in council?—I should say certainly not independent, because he is under the direction of the governor, as every public functionary must be; but they act in many of the colonies under

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the instructions from the Home Board, and without constantly referring to the governor, as all colonial officers must do.

146. Is he accountable to the governor or to the commissioners for the detailed management of his department?—He is accountable to the commissioners for the detailed management of his department, and also to the governor for any information or any inquiry the governor may choose to institute as to the mode of conducting the business of it.

147. *Chairman.*] You gave us some information in 1837 upon the subject of the exchanges; the manner in which they are regulated: have any changes taken place since that period in the regulation of the exchanges?—Very considerable in the fixed Government rates.

148. Will you state what they have been?—After the slave emancipation it was considered necessary to revise all the local currencies, particularly of the former slave colonies, and from that time the Government exchange has been fixed in almost all instances at 4*s.* 2*d.* the dollar, which is the intrinsic value of the dollar as compared with British sterling, and all public payments have been made upon that. That arrangement has been carried into effect *seriatim* in the different colonies, and I believe is in force in all of them now, except Ceylon.

149. In Malta has not the dollar been reduced from 4*s.* 2*d.* to 4*s.*?—No; they wanted to put the Sicilian dollar, which is an inferior coin, into circulation at 4*s.* 2*d.*

150. That was done under Treasury authority, was it not?—No; formerly when the Spanish dollar was 4*s.* 4*d.* the Sicilian dollar did pass for 4*s.* 2*d.* under a local government notice; but the Treasury after the Spanish dollars had been rated at 4*s.* 2*d.*, found that the Sicilian dollar was likely to be current at 4*s.* 2*d.* and objected to it, being beyond its value.

151. But it has been in circulation for a long period, has it not?—It was very little in circulation until they found that the South American dollars were so unequal in weight, and that the Government value attached to them was altered; they then attempted to bring in the Sicilian dollar at 4*s.* 2*d.*

152. Did the Treasury at home disallow the ordinance or notice of the governor of Malta, that the Sicilian dollar was to be received at 4*s.* 2*d.*?—Not at that time, because the Spanish dollar was then at 4*s.* 4*d.*, and at that rate the Sicilian dollar would have passed for 4*s.* 2*d.*; but when the rate of the Spanish and South American dollar was less in that colony, then the notice giving currency to the Sicilian dollar was officially revoked.

153. The Government created in those cases the value both of the Spanish and Sicilian dollar, did it not?—I should not say created the value; they said they should pass at that rate in all Government and public transactions. They took it for a time, and they used to issue it to the troops.

154. They gave it a value in that way?—Formerly, before 1825, it had sometimes the value of 4*s.* 8*d.*, and sometimes the value of 4*s.* 6*d.*, and then they took 4*s.* 4*d.* as the value.

155. But the standard of value in all cases has been created by the decree of the governor?—I should hardly say that that is the case; his decree went no further than to say, "We will take it in all public transactions at that rate."

156. Mr. *Trotter.*] The value of the dollar has varied very considerably and very frequently, has it not?—Formerly, very considerably and very frequently.

157. Have not the commanders of the forces in our colonies fixed the value from time to time?—The value for which it was received and paid upon transactions of the military chest; that was the criterion for its value until of late years; now we have got to the intrinsic value, I believe, nearly throughout the world.

158. Mr. *Hume.*] Is the military chest kept by the commissariat department in each colony?—The military chest is kept by the commissariat always; the only instance in which it is not that occurs to me is at Ceylon, and there, by a peculiar arrangement, the local treasury makes advances for military services; and, in short, cashes the bills of the paymaster there.

159. In every colony are the drafts drawn upon the Treasury there or the public departments here, drawn by one and the same person?—The bulk of them are drawn by the commissary.

160. But are there not instances of two authorities existing in the colony for

for drawing money upon England?—In some cases, for example, in some of those colonies for which Parliament provides salaries for the officers, the governor is authorized to draw bills in favour of each officer for his salary direct upon the Home Treasury.

161. Does not that drawing come in competition with the public drawing of the commissariat?—To a small extent it does, and it has been put down and discontinued wherever it was practicable; but the public officers were considered to have claims to receive their salaries in the way they had previously done. The amount is not large in any case.

162. Then are we to understand that the officers, in drawing for their salaries in British money, take the chance of the exchanges being favourable or unfavourable, or are they at liberty to change as they please?—They are not at liberty to change as they please, but they take the chance of the exchange, which was always very greatly in their favour, until the rate of the dollar and the currency in the colonies was rectified. Now it would be matter of indifference, for they would get the full value of the money on the spot.

163. *Chairman.*] Do I understand, when you speak of dollars, you speak of the Spanish dollar, and that now the value of that dollar, throughout the colonies, is recognised at 4 *s.* 2 *d.*?—It is recognised at 4 *s.* 2 *d.* generally. In Gibraltar there is a peculiar arrangement; there is the anomaly, that in the neighbouring Spanish country the doubloon passes for 16 dollars; but throughout the world elsewhere its value is 15 ½; and therefore we are obliged to say that there the doubloon shall pass for somewhat higher than 15 ½ dollars; otherwise the soldier would go and change his doubloon with a regular profit. I think the general result of the money market, since 1819 or 1820, will be found to have been, that silver is to gold as about 15 ½ to one, pure; when you come to the different alloys, of course the values are uncertain.

164. Mr. *Hume.*] In fixing the value of the Spanish dollar, is the same value fixed in every one of the British colonies, or do they vary?—The same value is fixed now in all the British Crown colonies, and in all the stations where our troops are, and I believe also by all the legislative colonies, in their nominal currency, but now rather with reference to 4 *s.* 2 *d.* in all of them.

165. In sending money to the different colonies, to what colonies do you send British coin, coined here?—It has been sent to almost all of them. Ceylon had some at one time, but it soon disappeared, for unfortunately they altered the currency, made the rupee go for 2 *s.*, and it has remained so ever since. That was in 1836; and before we could rectify it, it had taken such root, that it was to late.

166. Then are we to understand that the money coined in England, and sent out, to supply Ceylon, has disappeared in consequence of the rupee being passed for a higher value?—It has, I think, been gradually disappearing; there is very little of it in the island on that account.

168. Has the same thing taken place in any of the other islands?—Where the dollar was rated at 4 *s.* 4 *d.* it did take place, because that gave a premium of about four per cent. for introducing dollars instead of British money.

167. *Chairman.*] Has not a currency representing British money, the pound sterling, or parts of the pound, been introduced into some of the colonies?—The pound sterling has been adopted as the money of account in some of them.

169. Can you mention the colonies into which the pound sterling has been introduced?—All our accounts from the Crown colonies now are in pounds sterling universally; there are several of the legislative colonies also that have adopted the pound sterling in place of their currency, particularly in the West Indies.

170. Mr. *Hume.*] And have they fixed a table of the value at which each of the coins circulating in the colony will be received by the public services as part of the pound sterling?—That is done by the Queen's Order in Council; formerly, in short, they used to make anything current they thought suited their purpose at the moment. Since 1838, all those regulations have been made by order of the Queen in Council, or by royal proclamation.

171. They are granted for all the colonies?—They were first granted for the West Indies; and at the same time, in the North American colonies, the original order making the dollar 4 *s.* 4 *d.* was revoked, and the commissaries and all other public offices were directed to take it for 4 *s.* 2 *d.* Subsequent to that,

Mr. *G. W. Brande.* I think all the colonial legislatures have passed Acts, giving the dollars and British money their respective values in their colonial money of account.

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172. Are the values, as fixed by proclamation, the intrinsic value of the metal?—The intrinsic value of the metal, except in the case of British silver coin, which is a token.

173. Mr. *Hope.*] In matters of currency we assert the right, as far as we can, of the Imperial Treasury to regulate the value of coin for the whole empire, do we not?—In point of right, I take it that no coin can be current except by authority of the Crown.

174. And, as far as has been possible, having reference to the necessity for local Acts in such cases, we have gone of late upon the system of regulating the whole by one valuation, made by the Home Government?—Yes, by one valuation, made by the Home Government. For example, the North American colonies have, in one or two instances, passed local Acts, in which they said, "In our currency the sovereign shall be so and so, the dollar so and so, the doubloon so and so;" but they have found those valuations were not strictly correct with reference to the intrinsic value of the coins as compared with British sterling, and that was corrected. In all instances that was done.

175. *Chairman.*] How far is British coinage a legal tender in the Crown colonies?—I apprehend British coinage is a legal tender everywhere within the British dominions.

176. Is that the case as to silver coinage?—As to silver coinage it is virtually a legal tender, by being taken, *ad libitum*, by all the public departments in payment of all taxes. In fact, the Order of the King in Council, in 1825, made it, strictly speaking, a legal tender.

177. Do you recollect what time in the year 1825?—In the month of February or March 1825.

178. Is there in the colonies a copper coinage equivalent to the British coinage?—They have a British copper coinage; in Ceylon and Malta they have fractional parts of a farthing coined purposely for them. What they have in the North American colonies I am not quite certain at present. I know there is a good deal of confusion in their copper currency there.

179. In any of the colonies are dollars coined with the head of the British Sovereign?—Certainly not; the only coin of that description that was at any time issued, was some colonial money—anchor money, as they called it; and there were also some three-guilder pieces; but that is a good many years back, and they have disappeared almost entirely.

180. Is there no money coined in the British colonies representing the pound sterling, or the parts of which the pound sterling is composed?—None; but in order to prevent inconvenience in the British colonies, foreign coins, such as French five-franc pieces and other coins, are given currency to at their intrinsic worth in sterling money, compared with British gold coin.

181. Mr. *Hume.*] Do the accounts which are kept by the department of Customs come to the Treasury in their way to the Audit-office as the colonial accounts, which are independent of the Audit-office?—No, the collectors in Crown colonies pay all their collections into the colonial chest. They give, as well as the other collectors of local revenue, certain vouchers to the treasurer, and to the local government to verify their payments; those come to the Commissioners of Audit; but the detailed accounts of every duty, and so forth, do not go to the Commissioners of Audit, but go to the Board of Customs.

182. Has the Board of Customs a Board of Audit for the examination of the accounts of their own department?—They have, as far as the colonial collections go, a special officer to inspect the plantation accounts, and, *quasi*, audit them all.

183. Mr. *Hume.*] In what colonies is there a government paper currency?—I think there is a little at the Cape, at present; that is the only one of the old colonies in which it remains, except that at Ceylon there is some still. They had a very large amount, and they were told, "You may keep that afloat, redeeming it on demand, so long as it does not get to a discount."

184. *Chairman.*] Has not the bank of issue established at Ceylon tended to supersede the use of the government paper?—I do not think it has.

185. Mr. *Hope.*] Some of the representative colonies, I believe, have debentures?—Yes.

186. To how small an amount are those debentures?—I am not aware.

187. *Chairman.*] Do the accounts which come from the representative colonies report to the Government the amount of debt due by those colonies?—I know we have reports from Jamaica of the amount of debt.

188. Would it be possible for any accounts which you possess at the Treasury to state the debt due by every separate colony?—No, the Treasury has not such an account; if it is anywhere, it is in the returns to the Colonial-office.

189. Do the engagements of the colonies, whether in the shape of debentures or bonds, or any other documents bearing interest, come under the cognizance of the Treasury?—No, generally not. If they pass Acts for funding their debt, or for incurring debts, those Acts do now come under the cognizance of the Treasury, certainly.

190. Does the Treasury exercise any authority as to the manner those debts shall be recognised or repaid?—No further authority than that they might recommend the disallowance of the Act, if they found it was faulty in not providing properly for the payment or liquidation of the debt.

191. But the Treasury would not consider it competent to enter into the question of the debt, or the manner in which the debt should be discharged?—Hardly; it depends so much upon the opinions of the local legislature,—upon what they may think best,—that unless there was something glaringly improper in the thing, the Treasury would not do so.

192. Mr. *Hume.*] Is the Colonial department aware of the amount of debt existing in every one of the Crown colonies and minor dependencies?—Yes, certainly.

193. But in those colonies having legislative assemblies no specific return of the amount of the debt is made otherwise than in their general returns?—Not otherwise than in the Blue Books, their general returns.

194. Mr. *Forster.*] Are the particulars of the revenue and the expenditure of each colony contained in the Blue Books?—The particulars of the revenue and expenditure are contained in the Blue Books.

195. Not of the estimates?—I think not; an abstract of the revenue and expenditure, and I think they have all a comparative statement of the year to which they relate with the next year.

196. Do they give the audited account?—No; they give the account as settled on the spot.

197. Do they give the account as audited in the colonies?—The account as audited in the colonies they give, because the account is prepared by the colonial auditor, I apprehend.

198. Is the form of receipt and expenditure, which is adopted in the books as suggested by the Treasury, or does it emanate directly from the Colonial-office?—It emanated from the Colonial-office.

199. And has it undergone the supervision and received the approval of the Treasury?—Not that I am aware of; it was adopted some years back.

200. This book for instance, the receipts of the revenues for the Mauritius; can you tell whether those statements of revenues represent the gross or the net receipts?—In the Mauritius, I presume, the gross receipts. If they tally with the accounts rendered to the auditor, they must be the gross receipts in every case.

201. Are the Blue Books communicated to the Audit-office to enable the Audit-office to compare the accounts as received with those contained in the Blue Books?—I believe not; the Blue Book return would have no weight with the auditors, certainly.

202. Mr. *Hope.*] The return in the Blue Book, I believe, is always an unaudited account, so far as you know?—It must be an unaudited account, because it comes home immediately at the close of the year, and therefore, except as to local examination, it must be unaudited.

203. *Chairman.*] Then in the matter of account the Blue Book is a very imperfect authority?—In the matter of account the Blue Book is no authority.

204. Mr. *Hume.*] Is it not as much an authority as the finance accounts laid on the table of the House of Commons?—It ought to be.

205. The auditors would pay no attention to the finance accounts laid on the table of the House of Commons in their audit?—None.

206. Those are a general abstract of the revenue and expenditure of England,

Mr. *G. W. Brande.*

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and do you understand the Blue Book to furnish the same account with regard to the respective colonies?—Yes.

207. The amounts are estimated, their accuracy remaining for the ultimate audit?—They might prove inaccurate on ultimate audit.

208. *Chairman.*] Have you had an opportunity of comparing the estimates of receipts and expenditure in the Blue Books with the real accounts of receipt and expenditure after audit?—I think incidentally I have.

209. And you think the Blue Books represent with tolerable accuracy the amounts of receipt and expenditure?—I think they do; I was going to observe, in some of the legislative colonies I have at times seen Blue Books which I thought were inaccurate, but it was not from any knowledge of the fact.

210. Is it not the case that in some of the colonies the Blue Books have continued the same from year to year?—I am not aware.

Lunæ, 21° die Aprilis, 1845.

MEMBERS PRESENT.

Mr. Aldam.	Sir T. Hepburn.
Dr. Bowring.	Mr. G. W. Hope.
Mr. Cobden.	Mr. Pringle.
Mr. Forster.	Mr. Spooner.
Mr. M'Geachy.	Mr. Trotter.

DR. BOWRING IN THE CHAIR.

Mr. *Samuel Jasper Blunt*, called in; and Examined.

Mr. *S. J. Blunt.*

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211. *Chairman.*] WHAT office do you fill in the Colonial Department?—I have the care of the Blue Books. My particular department is taking charge of the Acts of the representative colonies.

212. Is it the duty of your department to suggest any improvements from time to time in the Blue Books?—Yes.

213. In the year 1837 several suggestions for the improvement of the Blue Books were made from the Statistical Department of the Board of Trade to the Committee then sitting. Are you aware whether those suggestions have been carried out?—I should be able to say if the Committee would refer me to them.

214. It appears in page 102 that Mr. Porter is asked this, at question 915: "*Chairman.*] The finance accounts are not furnished to you to be presented to Parliament as the finance accounts of the mother country, are they? They are not.—Do you see any reason why the colonial accounts should not come to you in the same manner? No, I do not.—Would it not add very much to the completeness and utility of the work presented to Parliament by your office if the colonial receipts and expenditure were included in it? No doubt." Are the colonial receipts and expenditure included in the Blue Books?—They are, at least abstracts of them.

215. Do you mean that the returns in the Blue Books represent the facts of receipt and expenditure?—Yes, I believe so.

216. Have the accounts been audited?—They are not audited when they come to us. They go to the Audit-office for that purpose.

217. Mr. *Forster.*] All you have in the Blue Books is a statement by the colonial authorities themselves of what they have received and how they have spent it?—Yes.

218. Mr. *Hope.*] As far as you believe or know, there is now contained in each Blue Book an account of the receipt and expenditure of the revenue of the colony, so far as it can be given before the accounts have been sent home to this country for audit?—I have no doubt of that at all.

219. Mr. *Aldam.*]

219. Mr. *Aldam.*] And that was not the case before Mr. Porter's suggestions?—Indeed I cannot say that; I should have thought it had been.

220. Mr. *Hope.*] Mr. Porter is asked, in question 919, "Are there any suggestions you have to offer to the Committee for the improvement of the Blue Books?—I think there are some matters that might advantageously be given, matters of information. Among the rest there is no statement of the rate of wages for different employments, excepting the cases of the New South Wales returns and Van Diemen's Land; I think it very desirable to obtain this information with regard to the former slave colonies." Do you know whether that suggestion has been adopted and acted upon?—No, I do not; but I can easily refer to the agricultural return and ascertain whether it is so or not.

221. Just refer to the book and tell the Committee whether that suggestion has been acted upon or not?—Here is a return which we have received; it has been acted on.

222. *Chairman.*] As the defects were pointed out in 1837, could you make out a table exhibiting the present state of things, and showing the colonies in which the defects then pointed out were remedied?—Yes, that could be done.

223. Can you state to the Committee generally what has been done by the Colonial-office to improve the Blue Book since 1837?—We have written numerous despatches to the governors, but we have no authority in the representative colonies to make them give us these returns.

224. Shall you be able at the next meeting of the Committee to state which of the Crown colonies have introduced the improvements suggested in 1837?—Yes.

225. As regards the legislative colonies, we know the Colonial Department has not a direct action; but have any improvements been introduced since 1837?—Certainly.

226. And shall you be able to state what has been done in each particular colony?—Yes.

227. In 1837, in the colony of Tobago, for instance, there was no return of the local revenue; no return of the colonial military expenditure, and no return of the public military expenditure and public works?—In every one of the colonies every one of those returns are called for; that is, we send out the blank forms, and it is not our fault if the legislative colonies do not fill them up. I can show you that those very returns are included in our present Blue Books.

228. Mr. *Forster.*] These Blue Books are compiled in your office?—Yes, the forms are.

229. They are not in the state in which they are sent from the colony?—We send out the blank forms, and require them to be returned filled up.

230. And the statements and returns contained in those books now before us, are the actual accounts received at the Colonial-office from the colonies themselves?—Exactly; in their own writing. We have taken a great deal of trouble to make them perfect, and consulted various departments, and every suggestion thrown out has been embodied in these returns from time to time.

231. Have you any check or control over the accuracy of those accounts and statements in your office?—None.

232. Mr. *Spooner.*] What accounts did the return refer to?—I apprehend you mean the general accounts contained in these returns.

233. All the Blue Books?—All the Blue Books.

234. *Chairman.*] To whom do you look in the colonies for making those returns; who, in fact, makes them up?—We endeavour to make the colonial secretary responsible; but in some of the representative colonies we find great difficulty in it, for he is paid by the legislature, and is constantly grumbling, and makes the returns in a slovenly way, because he is not paid for it properly.

235. Mr. *Hope.*] How do you enforce it in the Crown colonies?—By withholding the secretary's salary. if the return is not completed.

236. Can you refer the Committee to the dates at which the Blue Books have been furnished to the Colonial-office?—We should receive them about this time for 1844.

237. What colonies have failed to send those of 1844?—We do not expect to receive them before this from the nearest colonies.

238. And for 1843 there are none in arrear?—Speaking from memory, I should say none; I mean that all that are here are for 1843.

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239. *Chairman.*] Will you let a list be made out of the latest Blue Books that have been received from each of the colonies?—I will do so.

240. The estimates are not entered, are they, in the Blue Books?—No.

241. Do any of the Blue Books compare the account of expenditure with the preliminary Estimates?—I believe not.

242. Are any accounts of the colonies kept at the Colonial-office?—None but those which are given here; the only accounts we receive are those sent home in these Blue Books for the year.

243. Can you explain why the financial year, with a view to uniformity, is not the same in the various colonies?—Our object has been to make them up to the end of the year, so that we may have these Blue Books sent home within three or four months afterwards. It is not convenient in some colonies to keep them up to that time.

244. In the Crown colonies, have any orders been given to introduce uniformity as regards the period of making up the accounts?—I should say so.

245. Mr. *Hope.*] In order to allow of the Blue Books for the preceding year reaching this country while Parliament was sitting, was it not lately the habit to require the Blue Books, in some of the more distant colonies, to be made up to the 30th of September, instead of the 31st of December?—Yes, but having been found inconvenient that has been abandoned.

246. *Chairman.*] Are you able to say which of the colonies pay the whole of their expenses; can the Colonial-office give a statement of those which pay their own expenses, and of the deficit?—I should say not, certainly; we can show you from these accounts, if they are to be depended on; we have nothing else, particularly in the legislative colonies.

247. Then the Colonial-office could not state from any facts in their possession which colonies pay their own expenses and which do not?—Not throughout the colonies; the Crown colonies we could.

248. Have they any opportunity of tracing what becomes of the surplus revenues?—I should say not, except from the Blue Books.

249. I think there was an order some time ago from the Colonial-office that quarterly returns should be furnished independent of the annual statements; which are the colonies making those returns, and which do not?—Some of them, but that I can make a return of at the same time as I give you a return of the last Blue Books.

250. Can you give the Committee any information as to the grounds of resistance on the part of the representative colonies to introducing a system of uniformity into the accounts?—I have no reason to give; we have always found a very great difficulty in getting it, and I suppose there is a still greater difficulty in getting at the reason. I believe the real truth is that the parties are not paid for it, and have no authority to make up those accounts. The secretary has no authority to call upon any individual in the colonies to return his fees and emoluments.

251. Have certain models been sent from the Audit-office to the Crown colonies as to the manner in which the accounts should be kept, and have similar communications been made to the representative colonies?—I should think I may safely say they have.

252. In 1827 a collection of the whole of the Blue Books was printed for the use of Parliament; is that the last printed set of the Blue Books?—Since 1827 certainly some have been printed; I think you mean 1837.

253. No, 1827?—Yes, subsequently to that.

254. In 1827 the whole of them were printed, and the collection is in the House of Commons; can you tell which of the Blue Books have been since then printed, either for Parliament or for the use of the offices?—I cannot say off-hand at all. Part have been printed subsequently for the use of Parliament.

255. Do the Blue Books give any statement of the debts owed by the different colonies?—I think not.

256. Then from the Blue Books you could not ascertain the annual charge on debentures or bonds?—I should say not; but I will refer in a moment if you will allow me. (*The Witness referred to a book.*) It does not form one of our items.

257. Would that not be an improvement?—It would be an improvement if the

the legislative colonies would return it. We can tell you in the Crown colonies.

258. But are the debts of the Crown colonies returned in the Blue Books of the Crown colonies?—I do not know.

259. Mr. *Spooner.*] You know the debts of the Crown colonies?—They are known; the office would know it.

260. Could you furnish us with a general statement of the debts due from the Crown colonies?—Yes.

261. Mr. *Aldam.*] The Blue Book from the Cape is printed; is that printed at the Cape?—Yes.

262. *Chairman.*] Can you state whether the receipts in the colonies on account of the customs, and the disbursement of those receipts, come under the cognizance of the Colonial Department?—I think, speaking from memory, they are sent to the Treasury, and we have had some difficulty in getting them. They make up their years at a different period; and I remember, some time ago, there was great difficulty in getting the returns from them. The Custom-house offices make them up at a different period for the Treasury from what we require for our Blue Books. I should think the Treasury would give it you.

263. Could the Colonial Department in a Crown colony exercise the same sort of control over the Custom-house accounts that it does over other receipts and expenditure in the colonies?—I should say not. The customs department is peculiarly under the Lords of the Treasury.

264. Are you aware what is the nature of the publicity given to the estimates in the colonies?—Are you speaking now of the Crown colonies?

265. Yes.—I believe they are published in the Gazettes.

266. Here is a Malta newspaper; can you state whether those details are the whole of the details which are given to the public of Malta previously to the financial year?—I have no means of answering that question. Perhaps I may be allowed to state, that we have done all we could to obtain these returns made out as clearly as possible: we print five copies of the Blue Books for each colony each year; one for the Governor, one for the House of Assembly, and one for the Council, with a view to induce them to further our object, so that coming before them filled up, they might detect any inaccuracies.

267. Mr. *Hope.*] And two remain to be sent home?—Yes.

268. *Chairman.*] Then five copies of every Blue Book are printed?—No, we send out five blank forms for each colony each year, and they keep three, one for the governor's use, one for the council, and one for the assembly, because we thought by doing that, they would be able to detect any inaccuracies there might be, and that would induce them to further our object in having them made up correctly.

269. Mr. *Forster.*] The same system is pursued at the Crown colonies?—And the legislative.

270. And has the governor of the Crown colonies orders to show that book on the application of any party interested; is it accessible to persons in the colony?—One is laid before the Legislative Council, and always kept there.

271. Would a merchant or other person residing at the colony, on application to the governor or the authorities, have access to that book?—I really cannot say that. I have no means of saying whether the governor always allows it to be seen or not.

272. *Chairman.*] You are not aware whether the Blue Book becomes a public and accessible document after it is filled up in the colonies?—I do not know. I should think as it is for the use of all the members of the Legislative Council and Assembly, it must be considered as a public document.

273. Mr. *Forster.*] Has the Treasury copies of these Blue Books?—No.

274. And in examining the estimates of the revenue and expenditure, they do not do it with reference to those books?—I should think not.

275. Has the Audit-office a copy of these books?—No, we send them if they require them.

276. *Chairman.*] Are not the Blue Books the elements from which the statistical returns are prepared for the Board of Trade?—In addition to other returns which they have. I believe they have more detailed returns than we have, for they get them from their customs officers.

277. Is no copy deposited at the Board of Trade?—No, none. I have often inquied if Mr. Porter wanted them. Of course they are always accessible.

Mr. *Hamilton.*

21 April 1845.

Mr. *Hamilton,* called in; and Examined.

278. *Chairman.*] YOU were examined before the Committee in 1837, and then you laid before the Committee a statement of all the colonial accounts at that period?—I did.

279. Are you able now to lay before the Committee a statement of their present state?—Yes.

280. Will you hand it in, if you please?—

[*The Witness delivered in the following Paper:*]

COLONY.	Account under Examination, June 1837.	Accounts rendered between 1 July 1837 and 31 December 1844.	Last Account upon which Queries have been sent to Colony.	Last Account completely Examined.	Last Account Audited.	Number of Accounts Examined since June 1837.	Number of Examiners employed.
Ceylon	1833	1835 to 1842	1840	1841	*1834	8 years	3
Mauritius	1834	1835 to 1842	1840	1841	1836	7 years	1
Cape of Good Hope	1835	1836 to 1843	1841	1842	1836	6 years	3
St. Helena	1836	1837 to 1843	1842	1843	1842	7 years	1
Malta	1834	1837 to 1843	1842	1842	*1841	8 years	1
Gibraltar	1836	1837 to 1843	1843	1843	1841	7 years	1
Trinidad	1835	1836 to 1843	1842	1843	1836	8 years	1
New South Wales	1835	1836 to 1843	1839	1840	*1839	5 years	1
Western Australia	1836	1837 to 1843	1843	1843	1841	8 years	1
South Australia	-	1839 to 1842	1842	1842	-	4 years	1
Van Diemen's Land	1834	1836 to 1842	1840	1841	1838	7 years	1
New Zealand	-	1840 to 1843	1841	1842	-	2 years	1
Sierra Leone	1835	1837 to 1843	1843	1843	1843	7 years	1
Gambia	1836	1837 to 1843	1842	1842	1838	6 years	1
St. Lucia	1835	1836 to 1843	1842	1843	1842	8 years	1
Gold Coast	Part of the Account 1843 received. No progress, the previous account not having been received.						
China	New service.	Superintendent of Trade, 1834 to 1843.	-	1843	-	years.	
		Canton Ransom Account, 1841.	—				
		China Indemnity Account, 1843.	—				
		Hong Kong Colonial Treasurer, July 1843 to June 1844.	June 1844	June 1844	-	-	1

* Malta Account 1842 is now audited; Ceylon Account 1835 is ready for audit; New South Wales Account 1840 is ready for audit.

281. Here are only 19 colonies out of the 42?—In the 42 you include colonies having representative assemblies.

282. None of whose accounts come to you?—Not for audit.

283. Do not the military and civil list accounts of those colonies come to your office?—The military accounts are included in the commissariat accounts, and are not called colonial accounts; they are under the control of the Treasury, and are paid out of British money, not colonial revenues.

284. Which of the accounts connected with the receipts and disbursements of the colonies do not come to the Audit-office?—The military expenditure of all accounts connected with the colonies come to the Audit-office as well as the accounts of colonial receipts and expenditure of Crown colonies; but the civil expenditure of those colonies having representative assemblies do not come to the Audit-office.

285. Do the Custom-house accounts come in any shape?—From the Crown colonies they come specifically detailed as portions of the colonial receipts of those colonies; in some few cases they would be included in the general customs accounts.

286. And are the customs accounts subject to the examination of the Audit-office?—They are.

287. The whole of the custom-house?—The whole are subject to the examination of the Audit-office, the details however being examined by the Comptroller of Customs.

288. How can an account be audited unless the audit go into details?—

Inasmuch

Inasmuch as it is understood that the Comptroller of Customs has a separate office of audit for the details of that particular branch of the revenue; and if the Audit-office were to go into those details again, they would be doing what the Custom-house had done already by their own clerks, accustomed to those particular details.

289. Then the Audit-office allows them to audit their own accounts, and does not submit them to any other examination?—It is not that; it is the regulation of Her Majesty's Government that those details should be examined by the Custom-house, and the account is rendered by the Comptroller of Customs.

290. But how can you audit a colonial account if one portion of that account is beyond your cognizance?—That is a matter which has been under particular consideration, and the subject of a particular report by the Audit-office to the Treasury: how far it was expedient or desirable that the colonial customs of Crown colonies which were under the entire supervision of the Board of Customs, who appoint a regular comptroller on the spot, should be subject to the same audit as other portions of the accounts; and it was decided, after representations and communications with the Treasury and the Board of Customs, that no other examination by the local auditors and the Audit-office of these customs accounts would be necessary than that the local auditor should refer to the collector's day cash-books, and ascertain that the total amount of customs receipts which were paid into the colonial chest, agreed with the amount shown by the collector's day cash-book to have been collected. But as to the fact whether that day-book contains the particular items of every tonnage and every manifest, and the true particulars of the entries of account, that was left to the comptroller of customs in the colony, and to the supervision of the Board of Customs in England, in the same manner as the port collections at the out-ports are left in their detail for the examination of the comptrolling officers and the Board of Customs.

291. That is to say, the supervision of the Board of Customs, as to the incomings and outgoings of their own department, is in fact recognized as a sufficient audit?—No; the outgoings of the Customs department are all under Treasury authority, and those Treasury authorities, as to the outgoings and the expenditure, are examined in the Audit-office. The details I refer to are the particular details of every ship, every merchant vessel, every cargo, that comes into port; an immense volume of work, which would require double the force of the Audit-office to go into; those details are all examined by the comptrolling department of the Board of Customs. I do not refer to details of expenditure, for they are completely examined in the Audit-office.

292. Does the audit take place then without examining the particular facts of entry, the detail of receipts and disbursements?—Certainly not; the details of disbursements are examined, and as to receipts, the general nature of them and the proper rendering of accounts duly certified, but not the details.

293. Does the cash-book, or the journal and ledger, come before the Audit-office, of any of the colonial officers?—Does your question refer to the cash-book containing the particular entries of every vessel and every cargo?

294. Yes, of every case of receipt. What knowledge have you of the items which make up the results?—The certificates of the auditor that he has compared the entries of the collector, which are stated in gross, under each head of receipt; import, export, warehouse duty, and so forth, with the collector's detailed accounts; the collector's detailed cash-book.

295. Mr. *Forster.*] Are you acquainted with the system of keeping the accounts at the custom-houses in the colonies, and with the checks and mode of auditing the accounts there?—Not the minute details, but the general fact that there are books in which all those particulars are entered, and that there is a controlling officer acting under detailed instructions from the Board of Customs, and carrying out the checks which they have ordered to be kept; in order to know what these details are, it would be necessary to apply to the Custom-house, to see their instructions to their own officers.

296. You know nothing of the mode of keeping the accounts?—Generally, I know the mode, but not the particular details, because I have never seen the books; but in communication with the officers of the Customs, with the view of ascertaining whether there was an efficient check for the public service, it has been explained, that the instructions to their officers in the colonies are

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very particular, and that there are such regulations as enable their controlling officers to see that they have a check on every vessel and cargo that comes in or goes out.

297. Who is the controlling officer?—A comptroller in some of the colonies specially; and where the duties are not of sufficient importance to pay a separate officer, it is one of the Customs officers, selected by the Board of Customs so to act.

298. *Chairman.*] Is the system uniform in all the colonies as to the mode in which the custom-house books are kept?—Except as to Malta and Gibraltar, I believe it is.

299. Mr. *Forster.*] And is there an audit officer attached to each custom-house?—It is an officer acting as a comptroller, which is an audit officer; a comptroller is the same as an audit officer.

300. And he audits the accounts in the office?—In detail, and the auditor has the collector's account current, and audits it in gross, comparing the totals with the totals of the collector's day cash-books.

301. *Chairman.*] Is there a central custom-house audit office?—In most of Crown colonies there is an auditor and an Audit-office.

302. Where is the central Audit Board of Control in England for the Custom-house accounts?—At the Custom-house, the Comptroller's-office.

303. Do the accounts which are sent to the Custom-house Audit-office come to your general Audit-office?—Not the details; the collector's account current comes to the Audit-office; the details rest with the Custom-house.

304. Does the Audit-office furnish any models to the Crown colonies as to the manner in which the accounts shall be kept?—Yes.

305. And do all the Crown colonies at this moment return their accounts according to the suggestions of the Audit-office?—In those colonies where a specific form has been furnished, they furnish it in that form so far as the general entries go; but there are colonies where the instructions have not gone to a specific form of account, but only to general suggestions upon anything that was found wrong.

306. Have no general orders been sent to the Crown colonies, emanating from the Audit-office, suggesting improvements, and suggesting some model form?—There have been constant suggestions from the Audit-office as to improvements in form, but it is not in all cases that a specific form of account has been laid down.

307. That is, the Audit-office has not adopted any general system of account to be recommended to the Crown colonies?—No, not as a general system.

308. What steps are taken by the Audit-office when accounts are in arrear; when they are not received?—The usual practice is to write to the accountant in the first instance, and when the delay appears unreasonable, a report is made to the Treasury.

309. What do you conceive to be an unreasonable delay in rendering a colonial account?—From six to twelve months.

310. And in a case where a colony has not returned its accounts from six to twelve months after the year has elapsed?—Not after the year has elapsed. I mean six or twelve months after the earliest period at which we should consider the account due.

311. How soon after the termination of the financial year do you expect the colonies should be prepared to send their accounts home?—From three to nine months, according to the extent of the account.

312. And after nine months of the time necessary for sending the return, is an application made from the Audit Board to have those accounts returned?—Yes, it is.

313. What is the staff employed now at the Audit-office for the examining of colonial accounts?—There are 19 examiners.

314. By the statement you have put in, it appears that the colonial accounts of Ceylon are 11 years in arrear. How do you account for that delay?—That must be an error in copying, for there is no arrear.

315. The last accounts audited are in 1834?—The audit of an account cannot, it is conceived, be properly made until all the items questioned in that account are explained.

316. It is stated here that three clerks are employed in the examination of the Ceylon account, and that the last account audited from Ceylon was the account

account of 1834?—The account for the year 1835 is now before the Commissioners, ready for audit.

317. Then the account is in arrear 10 years as regards Ceylon?—I was answering the question as to arrears since 1834. The account for the year 1835 is now before the Commissioners ready for audit. The replies to the queries on that account were received from Ceylon in July 1844.

318. And when were the queries sent to Ceylon?—Early in 1838.

319. Then six years have elapsed?—It would be better, perhaps, that I should go through the whole of the accounts and queries, and that, in answer to the statement as to 1834, I should give the explanation up to 1840.

320. Do so, if you please?—The queries on the account for 1836 were sent in September 1840, and on the account of 1837 in April 1841; on the account for 1838 in August 1841; on the account for 1839 in December 1842; on the account for 1840 in September 1843. We have this year received a letter from the auditor, in answer to an application to know the cause of the arrear in answering the queries, in which he attributes the delay to the late auditor, and states that measures are now taking, and that the answers will be sent immediately. I have not that letter with me; but I can furnish it to the Committee.

321. The Committee observe that seven years elapsed between the accounts of 1833 and the answers received in 1840; what steps were taken to obtain more prompt replies in such a case?—In the interval representations came from the governor, through the Colonial-office, showing that the fact of their not being answered was before the governor, and it appeared from those representations that measures were taking to expedite the queries.

322. Is the cause of the delay to be attributed to the want of sufficient help at the Audit-office, to an insufficient number of clerks for the examination?—I do not conceive that with any increase in the number of clerks, the Audit-office could proceed further with accounts to which explanations have not been received, so far as the audit of the accounts goes; but in the return which I have given in, there is a distinction made between the audit of an account and the examination of it; and I believe there is no arrear in examination.

323. But until the audit takes place, is there any power of action against a defaulter?—If it were a question of default, it would not be a query, but a special representation to the Treasury.

324. Suppose an account should not be audited for 11 years, would not that give a defaulter a great opportunity of escape?—No, since the question of default will have been ascertained years before, and specially reported on.

325. How can it before the audit?—Because it is found out by examination, not by audit. The audit is the mere form of making up the account in testimony of its being accurate, or of every matter having been decided upon as therein stated, not at all as originating a question of default; for instance, the fact is now ascertained in respect of all the accounts marked "examined."

326. Then what do you mean by an audit?—A certificate that the account has been examined, and enquired into and explained, and that the state of it is as then submitted to the Treasury, for the purpose of a warrant being issued to declare or pass the accounts; but the fact of its correctness has been ascertained long before, subject to special reports to the Treasury, inasmuch as any question as to actual default would be reported on to the Treasury instead of sending out a query.

327. But are there not special reports on inaccuracies in the accounts?—Not upon detailed inaccuracies; the Audit-office do not report inaccuracies in the account; we obtain the explanations, and then report to the Treasury whether the explanations are satisfactory as to the details.

328. Mr. *Hope.*] Up to what date have the accounts been examined?—I cannot state from memory, but that appears upon the paper which I have handed in; I should say, speaking generally, that they have been all examined to within the last year.

329. Does it consist with your knowledge that, in the event of a default being suspected, immediate measures are taken to call upon the defaulter to make good the deficiency?—If, in the examination of an account, any grave error should be found which has the semblance of default, it would be reported to the Treasury, with a recommendation, according to the circumstances of the case, of the measures which in the opinion of the Commissioners ought to be taken, without waiting for the process of detailed queries and answers.

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330. *Chairman.*] What do you mean by a "grave error"?—Any matters which might not be questions of over-payments, or matters which might be considered susceptible of explanation; a balance improperly brought forward; a set of bills, of which we had knowledge, not accounted for.

331. Mr. *Aldam.*] Is there any examination, amounting to an audit, previous to the strict audit at the Audit-office?—A most strict examination.

332. At which any error of this kind would be detected?—And specially reported to the Treasury.

333. Where does that examination take place?—In the Audit-office.

334. What is this preliminary examination?—There is a preliminary examination, an early examination, and a final examination.

335. Give the Committee, if you please, an explanation of the system of audit, giving an account of each distinct examination?—At the earliest moment practicable, after an account is received, it is inspected and examined.

336. *Chairman.*] How soon ordinarily after an account is received do you begin an examination; or when an account comes in, how soon is it delivered over to be examined?—From one to three months after; the account is inspected and examined in reference to balances and charges raised by bills which are then drawn, and any other examination which can take place without reference to vouchers. As soon as the account of the preceding year has been so far disposed of as to forward the queries on that account, the detailed examination of the account already inspected is commenced.

337. Mr. *Aldam.*] After what length of interval would that generally come?—From three to six months. Any particular question arising on the examination of that account, such as the discovery of default, or any grave error, would be immediately reported upon to the Treasury, and upon any matter of great irregularity, though not involving grave error, the same course of proceeding would be adopted, or an early query would be sent out without waiting for the completion of the examination; and when the account has been completely examined, the further queries are sent, and the account is then laid by to proceed with the next, which may have been received. The audit of that account in general takes place only after the questioned points have been answered to the satisfaction of the Board. In some cases the first answers to queries are not satisfactory, and further queries are sent; it has happened that even a third set of queries have been necessary before a full and sufficient explanation is given; and in some cases, as in the case of Ceylon, the delay does not arise from repeated sets of queries, but from the neglect of the local auditor, in not taking up the queries and answering them as soon as he has received them.

338. Then the audit you have spoken of in your previous examination, has been the third and final audit, after receiving the answers that have been sent to the questions on the previous examinations?—Yes.

339. And the audit you have been speaking of in your previous examination, has been that third and final audit?—There is but one audit. We call the audit of the account, the account being finally stated.

340. Then this case of the Ceylon account, when was the first examination made?—The first examination of what year?

341. The account of 1834; the audit is 11 years in arrear; how many years is the first examination in arrear?—Of what account?

342. The account of 1834; when was that account first examined?—The Ceylon account for the year 1834 was only received in December 1836.

343. And when was it examined?—I should say the examination of that account commenced immediately it was received. The examination was completed in 1837, and the queries were sent out in November 1837.

344. *Chairman.*] Now the accounts of the Mauritius; the last audit was in 1836. Those accounts are nine years in arrear; to what do you attribute that?—To the same cause. The last account audited is for the year 1836; that is the last account upon which we have received explanations to questioned points.

345. Mr. *Hope.*] Can you state when that account was first received?—At the beginning of the year 1838.

346. *Chairman.*] When were those queries answered, the accounts being now nine years in arrear?—The queries in the account for the year 1837 have been answered; but there are some special points which were reported to the Treasury, and upon which the Treasury called for explanations from the colony.

347. At what period was this?—I should say that that was in 1839.

348. And

348. And five years have passed without answer?—Without any notification to the Audit-office.

349. What does the Audit-office do in such a case, where, after six years of delay, no progress is made in the colony?—I am not aware whether the Audit-office has, in this particular case, reported the delay to the Treasury; the questions were not of such a grave nature as to lead to any opinion that there was any matter of default.

350. But still, all the questions must remain in abeyance till the accounts are audited; public functionaries are not discharged from responsibility till the audit is reported?—I do not recollect whether in this particular case any representation has been made to the Treasury of the delay upon the subject of the unanswered questions.

351. In the case of the Cape of Good Hope, the audit is also nine years in arrear; what are the facts as to that?—That has not arisen from delay in answering the queries, but from the heavy nature of the account, and the accidental circumstance of the examiner of that account having been absent from serious and protracted illness, and the strength till within the last year or two having been quite insufficient to complete the examination; but the accounts now are closely made up, as you will perceive by that return. The queries are answered, and the accounts are in a state of forwardness for audit: when a heavy account has come into arrear, and the whole available strength is not more than sufficient for current examination, delay must take place.

352. Do you not consider that the more the arrear, the more peremptory is the duty to have the accounts examined?—My remarks extended to the fact the chief examiner of those accounts having been absent from prolonged illness.

353. Are no measures taken to supply the want of a public servant?—A report is made to the Treasury, but they are sometimes unwilling, I believe, to authorize an increase in the establishment.

354. Is the absence of a public officer considered a sufficient warranty for the neglect of auditing an account?—When the establishment is barely sufficient to carry on the examination, the loss of two examiners cannot be immediately supplied, because, although the one account might be kept free from arrear, by taking examiners from other accounts, the accounts from which they were withdrawn would necessarily fall into arrear.

355. Is the Committee to understand that your supply of clerks is insufficient to do the public work?—There is no available surplus of time to make good any absence from illness.

356. Now the Trinidad audit also appears to be nine years in arrear?—Yes.

357. They have been only audited down to 1836; what is the cause of the delay there?—In sending up the audited state of the account for the years 1835 and 1836, the Commissioners pointed out to the Treasury that anwers had not been sent to the queries on the subsequent accounts.

358. What date was that?—I think in 1841.

359. And how were those representations followed up?—Those representations were followed up by a strong letter to the auditor.

360. And what took place?—After some time the auditor excused himself by absence from illness, and stated that he would immediately take measures to remedy the defect.

361. But do you consider the plea of absence from illness an available excuse in the case of public accounts?—The answer came through the Colonial-office and the Treasury. A further report was made to the Treasury, and the result has been that the necessary explanations have now been received. The discrepancies in the account are explained to have arisen from a change in the manner of making up the account, which was not explained by the accountant; and the accounts are found to be substantially correct, and the audit will now in consequence take place immediately.

362. Mr. *Spooner.*] Is it not the interest of the accounting officer to press for the audit, in order to be discharged from his liability?—It must be so, if he has either any doubt as to the correctness of his account, or if he has any property to dispose of, which of course would be liable to his responsibility to the Crown. As an instance, there has just now been an application for the release of the sureties of the late treasurer of the Mauritius; that application came within a week after the year's account had been received in the Audit-office, and before, of course, the account had been examined; I

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received instructions from the Board to make the best possible arrangements in my power to expedite the examination of that account, but it will create some delay in the usual progress of some other account, the Board not being able to place at my disposal an extra examiner for that purpose.

363. *Chairman.*] But why were the accounts of the Mauritius to be audited more than those of any other colony?—It is only the examination of this one Mauritius account which is pressed on for the purpose of ascertaining whether any questions arise out of the account affecting the personal responsibility of the late accountant and of his sureties. I alluded to the directions I had received from the Board as seeming to me to show, that on particular occasions, such as the death of an accountant, every possible means were adopted to expedite the examination, although there might not be available strength to carry on another examination at the same time with equally rapid progress.

364. Is that done by preference, or by a general rule?—It is a general rule that whenever an accountant dies, the preference is to be given to the early examination of that account over the examination of a current account of a living accountant; that preference being nothing more than that every exertion should be used, and extraordinary exertion, for rapid examination.

365. Extraordinary exertion then, implies a preference, does it not?—It is to a certain extent preference, but seldom setting aside any other account. It would be merely that if there were two examiners upon one account, and one on the account of the deceased accountant, the second examiner might be withdrawn for a time from the account of the living accountant, to increase the strength upon the account of the deceased accountant.

366. Then the neglected account would suffer?—The neglected account will suffer for any special attendance to one account, when the establishment is merely equal to carry on the regular examination.

367. Then there is no general rule for taking the accounts in order at the Audit-office?—The general rule is, to take every account in order the moment it comes in.

368. You do not give the preference to the accounts of one colony over those of others?—No; every account is taken up at the earliest moment after the examination of the preceding year's account.

369. Mr. *Hope.*] Was the Mauritius case the case of the death of an accountant?—Yes.

370. Mr. *Spooner.*] As far as the public is concerned, does not the Audit-office become possessed of all the important features of the account at an early part of the examination?—Invariably.

371. The delay of the audit, then, is chiefly for the purpose of rectifying smaller matters; is that so?—The delay of the audit is, for rectifying small and great matters; but great matters will have been specially reported to the Treasury in the early stage of the proceedings.

372. Mr. *Forster.*] You have stated that in your first or cursory examination of the accounts, it is made without reference to vouchers; now how can you detect a defalcation in an account without testing the vouchers?—The examination with vouchers proceeds rapidly and as quickly as possible. I merely meant to say that even that early examination was not altogether waited for, but that in order to have the very earliest possible check upon an account, the whole account is inspected as far as it can be done without reference to vouchers; in as far as regards balances, and bills drawn, and large transactions of that kind, they can be tested without reference to vouchers.

373. But you are aware, are you not, that in case of a treasurer or an accountant intending fraud, he would take care to support that fraud by fallacious vouchers?—Large frauds I should think would not very often arise from matters taken credit for in accounts with vouchers, those would generally only be accumulations of small frauds; some frauds would arise in a manner which might be discovered by an early inspection of the account. The Audit-office, for example, receive advice of all bills drawn by accountants, of sums paid over to accountants, and these are all at the time of advice posted in a ledger against the accountant, and the balances which the accountant is chargeable with are also seen without reference to vouchers; it can also be seen whether the balance of the account agrees with the certificates of the examination of the chests. These and many other points are the points which are examined on inspection, but the examination of the account with the vouchers is not for this reason delayed.

374. Will you inform the Committee who the different public officers are in the colonies (distinguishing the colonies having representative assemblies from the Crown colonies which have not), who are responsible to your Board for the accuracy of the accounts; whether the governor, or treasurer, or secretary, or accountant?—In almost every case there is a separate treasurer. It is the treasurer.

375. *Chairman.*] But other accounts?—You speak of colonial accounts?

376. Yes.—There are no other accounts, except commissariat accounts.

377. Mr. *Forster.*] Who are the officers responsible to you in the colonies for the accuracy of the accounts you audit?—The colonial treasurers in general are separate officers, holding that office only, and in some few cases another colonial officer acts as colonial treasurer.

378. *Chairman.*] Do any of the subordinate functionaries account to the Audit-office?—They do not account to the Audit-office, but they have a separate responsibility, inasmuch as they have sub-accounts they are charged with the receipt and disbursement of money, and their accounts are rendered to the treasurer, and incorporated in his general account as treasurer.

379. But are the sub-accountants directly responsible to the Audit-office?—Not at all.

380. Mr. *Forster.*] Supposing an inhabitant of a colony, being in London, were to apply to you for an inspection of the accounts and vouchers received from that colony in which he was a resident, would you allow him to see it? Do you allow of any inspection by the public of the accounts in your office?—If an application were made by any individual, not an accountant, to inspect the accounts of the colony, I should inform him that he must write a letter stating his reasons for wishing to inspect the account, and that letter would go before the Board, and the Board would decide upon it.

381. *Chairman.*] It appears that you audited no accounts of South Australia; how does that happen?—The accounts from 1836 to 1839 have not been rendered.

382. What steps have been taken with reference to them?—The accountants have been written to and they have stated that the accounts have been partially destroyed by fire.

383. Mr. *Forster.*] Have they satisfied your Board upon that subject?—It is an assertion, and a report has been made to the Treasury giving a full account.

384. *Chairman.*] When was that account made?—In 1843.

385. And has no answer been received since 1843?—There has been a communication from the Governor, by which it appears that the accountant has proffered his aid to make up fresh accounts.

386. Mr. *Hope.*] What has been done with the accounts since 1838?—They have been examined.

387. *Chairman.*] It is also stated with respect to New Zealand that no accounts have been audited?—The accounts from New Zealand have been rendered in a very defective state as to principle. As regards the charge side of the account, there are nothing more than totals of the revenue, without any documents to substantiate their correctness, and queries have been sent out.

388. When?—At various periods between April 1843 and July 1844.

389. And no answers received to the earliest?—No answers whatever have been received.

390. Has any representation been made in consequence?—I do not think that any special representation has been made.

391. Is any return made periodically from the Audit-office to the Treasury, as to the state of accounts?—There is a return periodically made as to any accounts which are not put into the course of examination.

392. Has any return been made in continuation of a Parliamentary Paper of 1843, showing the then state of the accounts of the Audit-office?—That was a paper called for; and on such occasions such a paper would be rendered, but not unless specially called for.

393. Mr. *Hope.*] Is there not such a paper in the course of preparation?—Yes, but I understood the question to refer to a regular periodical return from time to time as to the state of the accounts. There is no such periodical return, except as to any accounts on which the examination has not commenced.

394. *Chairman.*] Then when the audit is completed, is a report made to the Treasury?—The audit of the account is the state of the account submitted to

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the Treasury for their warrant, and it is that warrant which clears the accountant.

395. After the audit at the Audit-office, is there any delay at the Treasury in issuing the warrant confirming the audit?—Never, unless some very special case occurs in which the Treasury dissent from the allowance given by the Board of Audit.

396. But until the warrant is issued from the Treasury, the public accountant is not exonerated?—Certainly not.

397. The statement you have put in refers only to 17 colonies; are these the only colonies from which you have received accounts?—The only colonies from which we have received accounts of the expenditure of colonial revenue. There are commissariat accounts; but that is the expenditure of British money.

398. There have been divers Parliamentary votes for the Falkland Islands; they do not appear in this list; have no accounts of any sort been received from them?—None, so far as I am aware.

399. Has any representation been made from the Audit-office that the Falkland Islands accounts have never been received?—The Audit-office, I believe, would not make a representation as to the necessity of sending an account to their office for audit; they would only proceed with such accounts as are to be rendered to their office.

400. Then whatever should be the delay on the part of a colony in returning accounts, would not the Audit-office take the initiative proceeding, and require their production without waiting for a special order?—The Audit-office would do so in all cases where they understand that those accounts are to be audited in their office.

401. Who marks out to the Audit-office the line of its duty, as in this particular case. For many years there has been a Parliamentary vote for the Falkland Islands; how is it that in this return there is not the slightest reference made to the Falkland Islands?—I can add to that return the accounts of the colonial agents in this country; that return has reference to accounts sent from the colonies. I can add to it the accounts of the colonial agents in this country if the Committee desire it.

402. It appears also with reference to the accounts for Van Diemen's Land, that the audit of those accounts is seven years in arrear. To what is that to be attributed?—1838 is the last account audited. No replies have been received to queries on the later accounts.

403. When were those queries sent?—At various periods between April 1843 and July 1844.

404. Mr. *Aldam.*] How long in arrear is the first examination for that year of the Van Diemen's Land accounts?—For which year?

405. The year the chairman was speaking of.—It is completely examined.

406. The accounts of 1838 were examined for the first time at what date?—I think in 1841.

407. Take 1839. At what time did the first examination of the accounts for Van Diemen's Land take place?—Very soon after they were received; early in 1842.

408. And when was the second examination of those accounts made?—The examination was completed in 1843.

409. *Chairman.*] But it appears that no queries have been sent with respect to the account of 1839. How is it that that account is not audited? That account is not stated to have opened the door to any queries. Why has not that account been audited?—That account is ready for audit now; the delay in the auditing has arisen merely from the general impossibility of proceeding faster with the account with the strength that is upon it.

410. But how does it happen that the Sierra Leone accounts have been audited up to 1843, while the accounts of Van Diemen's Land to 1839, to which there seems to have been no objection, have not been audited?—Because the account of Sierra Leone is a very small account, which, as soon as the questions are settled, is audited immediately, and the Van Diemen's Land is a large and intricate account, which requires considerably more time to close the proceedings.

411. But it appears there is no question on the account of 1839, according to the statement here, that there is no impediment with respect to the auditing of

of an account of 1839, and that account has not been audited, while in the case of St. Lucia the accounts are audited up to 1842, and the Sierra Leone accounts up to 1843?—The Van Diemen's Land account is a heavy and voluminous account, and the St. Lucia account is a very small account, embracing very few difficult or laborious questions.

412. But is not the largeness of the account a reason for promptitude in the examination of it?—The promptitude as to examination may be equal, and yet if you have only one examiner upon each, there will be a difference in the result as to time.

413. Then you have not power enough in the office to break down the arrears; is the Committee to understand you have not functionaries enough in the office to break down these heavy arrears?—Not to break them down rapidly.

414. But do they not accumulate?—I should say certainly not.

415. Have not a very large number of accounts, involving very large sums of public money, been allowed to pass without audit?—I am only aware of one instance, and that was not without audit; it was only that the very detailed and scrutinizing examination into details should be waived for a close examination, supervision, and control.

416. But can an account be audited without a scrutinizing examination into details?—It is not the same audit.

417. Is it a satisfactory audit?—That must depend rather upon the general opinion which parties might form, having a thorough knowledge of the nature of the account.

418. Mr. *Trotter.*] Will you mention the account?—New South Wales.

419. And is it not the great difficulty that there is in obtaining an accurate knowledge of the items, and the manner in which the expenditure has occurred, which has prevented that from going in for audit?—It is the great length of time that would be occupied in going into a scrutiny of most voluminous documents, which prevented any hope of such a detailed examination of that account within a reasonable period.

420. *Chairman.*] What became of the accounts of Van Diemen's Land previous to 1836?—I do not quite understand the question.

421. Was there no minute of the Audit Board in the year 1836 which checked the audit of the Van Diemen's Land account, and prevented its thorough investigation?—If there was any minute of the Audit Board upon those accounts, or to that effect, I have no doubt it must have been in consequence of full representations of the circumstances to the Treasury.

422. That is, if the accounts had come in in a shape so confused that they could not be disentangled, that would be a ground for their escaping audit?—Certainly not; it would be, as a general practice, a ground for a more scrutinizing and laborious audit.

423. Has it not frequently happened, that from the impossibility of disentangling complicated accounts they have passed without audit?—I should say, certainly never.

424. Mr. *Trotter.*] You mentioned, did you not, that you know of but one instance in which an account has been delayed from that cause?—Yes.

425. *Chairman.*] In the year 1833 were not a great number of accounts so passed?—Not one, to my knowledge. I am speaking from recollection.

426. You have no knowledge of the Audit Board having allowed accounts to pass unaudited in consequence of their confused and negligent character?—I have not.

427. Will you inquire, if you please, as to a minute of the Audit Board of the 16th of January 1833?—Yes, I will do so.

428. Mr. *Trotter.*] Can any account whatever be passed and declared without the sanction of the Treasury, provided it is not an intricate account, or a balance carried forward?—Not without a special warrant of the Treasury.

429. *Chairman.*] Even though the Audit Board should report a defalcation, the Treasury holds in its hand, does it not, the power of releasing the state debtor?—The Treasury undoubtedly hold that power; but that power would be exercised by a special minute, and the account would be returned with a special exception also on the face of it, and it would be recorded in the archives that that account was declared under such special circumstances.

430. In any case in which the Treasury releases a public defaulter, a special

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minute is made and sent from the Treasury to the Audit-office, and that justifies the Audit-office in passing the account; is that the state of things?—Certainly not; I apprehend, in any grave question, it would not be a minute, it would be a warrant under the signature of three Lords of the Treasury.

431. The Lords of the Treasury then do, in certain cases, command the Commissioners of Audit to pass certain accounts under the warrant of three Lords?—All accounts are passed under the warrant of three Lords of the Treasury, and there are certain cases in which the warrant of three Lords would, under the Act, be sufficient to pass a payment objected to by the Audit-office. Supposing the case to occur, the Commissioners of Audit would waive a question, provided the Act under which the Board is constituted empowered them to do so.

432. Could you furnish the Committee with a record of the public defaulters reported by you to the Treasury since 1837?—There is periodically, I believe, a return of balances due to the public, made to the Treasury and to Parliament.

433. Mr. *Forster.*] You have spoken of references and reports to the Lords of the Treasury; but the Audit-office being independent of the Treasury, and responsible to Parliament alone, will you explain with what view you make those reports. Is it for the purpose of the Treasury assisting you in carrying out the objects of your Board; or in what relation do you consider yourselves to stand towards the Treasury?—With respect to colonial accounts, the Audit-office stands in a different position from that in which it stands with respect to the ordinary accounts of the British Government. In the colonial accounts, proceedings with a view to alterations, explanations and amendments, and which are not pure matters of detail, can only be carried out by the governor of the colony, and therefore the proceedings are reported to the Treasury, in order that the Treasury may submit to the Colonial Secretary of State the instructions which are necessary to be given for the purpose of effecting the improvement or the explanation.

434. Then you do not communicate with the colonies themselves, but through the Treasury?—We communicate with the colonies themselves, in all matters of ordinary account; but if it were a grave or serious question, anything which appeared a default, or any grave question of change, knowing that that could only be carried out by the authority which has the control in the colonies, namely, the Secretary of State, the report is made to the Treasury, in order that the instruction may go through the office of the Secretary of State; and in fact in all questions which relate to the responsibility of the governor, even where they are matters of account, those questions are reported to the Treasury in order to be laid before the Secretary of State.

Jovis, 24° die Aprilis, 1845.

MEMBERS PRESENT.

Mr. Aldam.	Sir. T. Hepburn.
Mr. H. J. Baillie.	Mr. G. W. Hope.
Dr. Bowring.	Mr. Pringle.
Mr. Forster.	Mr. Spooner.
Mr. M'Geachy.	Mr. Yorke.
Mr. Trotter.	

DR. BOWRING IN THE CHAIR.

Mr. *John Thomas Briggs,* called in; and Examined.

Mr. *J. T. Briggs.*

435. *Chairman.*] WHAT office do you fill?—Accountant-General of the Navy.

436. Since you were examined in 1837 you have had further experience of the working of the improvements which have been introduced into your department?—Certainly.

437. How

437. How has the introduction of the double-entry system generally worked? —Particularly well.

438. Have all the difficulties which originally presented themselves at its introduction been overcome?—Entirely.

439. And it has now been generally introduced into your department, and all your central books are kept on that system?—Yes.

440. Have you been able to find in all the departments dependent upon you, functionaries who have been able and willing to give effect to your instructions? —They have been trained up in the office for that express purpose, and instructed by degrees. We select the best clerks in the office, combining intelligence with good handwriting, both of which are essential.

441. Can you explain to the Committee the general results of the introduction of that system?—The great result is that every item of expenditure for the navy all over the world is by degrees brought into a general total, and classed under the different heads in the Estimates of the sums voted by Parliament; independently of which these heads of expense as they go before Parliament are subdivided into a variety of other heads, so as to enable us always to furnish an account of the expenditure of every item, I may say, connected with the naval expenditure.

442. Previous to the introduction of the double-entry system were not the navy accounts frequently in arrear?—Very much so, but the great naval account was never made up. There never was any annual account made up for the navy at large.

443. Then it is the introduction of the double-entry system which enabled you to present the great results?—Yes. I was not there at the time the double-entry system was not in existence.

444. At the present moment you can at a very short notice present the whole amount of receipt and expenditure of your department?—We are allowed under the Act of Parliament eight months for completing the whole of the accounts from abroad; the accounts, as far as regards the home expenditure, closing at the financial year, on the 31st of March, we might make up in a very few weeks or a month or two after that time; but we are obliged to have time till the accounts from abroad up to the same period can be received at home, and examined and passed; and therefore the delay is in the receipt and examination of those accounts, for which the Act of Parliament allows eight months.

445. And is that time amply sufficient for the preparation of all the accounts? —Of all the material accounts; but not sufficient for those casual purchases which are making by ships sailing all over the world.

446. But of every concluded transaction, it enables you to present the account? —Entirely.

447. Mr. *Baillie.*] How long has the double-entry system been established in your department?—It was introduced imperfectly a few years before I went there, and numerous entries were made from accounts before they had been examined and passed, which I considered a great defect; that is to say, it related only to the expenditure under the Navy Board; and when the Victualling Board and Navy Board were combined in one, then the double-entry system was carried forward, and embraced the whole expenditure of the navy.

448. In what year was that?—1832. You may consider the completion, the full introduction of it, from that date.

449. *Chairman.*] Did its complete introduction take place under a Treasury Minute?—No, under an Act of Parliament, passed in 1832.

450. As far as your experience goes, would the general introduction of the double-entry system into public accounts be any security against error; and would it facilitate the prompt making up, and the rapid audit of such public accounts?— With regard to the first part of your question, as to accuracy, and the prevention of error, certainly. With regard to the other part, it would be as easy for arrears to take place by neglect under the double-entry system as by any other. It requires the same vigilance to keep it up as the single-entry.

451. Does not the existence of the double-entry system enable you more easily to detect any error?—Yes; in fact it detects itself, for the balance cannot agree if there is any error.

452. The great advantage of the double-entry system is, to enable you to detect errors during the progress of the accounts?—That is one advantage; but another is, that it enables you to combine a great variety of things together in an easy manner, which it is impossible to do by any other system.

453. You

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453. You think the results of the introduction of the double-entry system has been to simplify the character of the public accounts?—Certainly.

454. And you are now enabled to present all the great accounts of your department in a far more satisfactory shape to the Government or to Parliament than at any previous period before this system was introduced?—Certainly.

455. Do you see any impediment to the introduction of the same system in the accounts which are kept in the colonies?—None whatever, provided there are proper persons qualified to act upon it.

456. And if functionaries were employed who understood the double-entry system, do you conceive that ultimately it would be a great public benefit?—In all cases where accounts are extensive and various. As there is rather more machinery requisite in the double-entry system, in places like many of our establishments abroad, where it is the mere simple receipt of money and the expenditure of it, without any other combination of varieties, I should hardly think it worth while; but it can be done in any case.

457. Where it is a simple cash account, you do not think it of the same value?—It is equally applicable, but not necessary.

458. What colonial accounts does your department receive?—We have accounts from almost all the colonies; that is to say, beginning with Gibraltar, Malta, Cape of Good Hope, Bombay, Madras, Calcutta, Hong Kong, Halifax, Bermuda, Jamaica, Rio Janeiro, and the Pacific from Valparaiso. Those are our established accounts. We have also accounts from pursers of men-of-war, who touch at all ports all over the world, and make purchases there. Their accounts of expenditure come into my office also.

459. Do you know whether, in any of these colonies, the double-entry system has been introduced?—Certainly not.

460. Mr. *Hope.*] When you say colonial accounts, you only mean accounts of naval expenditure which takes place in the colonies?—Certainly.

461. You have no correspondence, direct or indirect, with the colonial authorities?—The money for naval purposes is taken up from the commissariats abroad, where there are commissariat stations.

462. Mr. *Forster.*] Do the accounts you receive from the principal stations generally reach you in a clear and satisfactory form?—Generally speaking, they do. Where there are new agents, sometimes they are not so accurate, and are not received so speedily; such, for instance, as Hong Kong, where, that being a new establishment, and at first there not having been an adequate provision made for it, the accounts have been two or three years in arrear; now they are likely to be received more despatchfully; but from other establishments they are received regularly, more particularly at Malta, where there is a larger fleet and manufactories. There is a great bakery, the whole of the fleet in the Mediterranean being supplied with biscuit made at Malta.

463. *Chairman.*] Are there no cases in which payments are made on account of the navy from the colonial chest?—No, they are all from the commissariat chest; and if there is no commissariat, then the functionaries, pursers and so on, are authorized to draw bills of exchange.

464. Mr. *Forster.*] Do they always come in the form prescribed by your department?—Certainly; there is one form for all foreign establishments.

465. *Chairman.*] And to all foreign establishments do you send models?—Yes.

466. And you find that those models are invariably adopted?—Invariably.

467. Should you reject an account that came in any other form than that which you have prescribed?—Certainly.

468. And you have found no difficulty in enforcing the keeping of the accounts according to the system that has been laid down by your department?—None whatever.

469. Mr. *Hope.*] All the accounts are kept by officers appointed by yourselves?—By the Lords of the Admiralty.

470. Under your directions?—Yes.

471. *Chairman.*] Does it not facilitate the accuracy of public account keeping that the gross revenues should in every case be paid into the chest?—It would with us. We receive the produce of old stores and various other things which are brought in aid of the estimates. It would be more simple if we had nothing to do with them in our estimates, but only to take the money which is voted by Parliament and expend it.

472. It

472. It would be an improvement in your accounts if you received money from no sources but Her Majesty's Exchequer?—Yes; but even supposing there were no system for paying in this money, wherever it arose, into another department, it would facilitate and simplify our accounts if we were allowed to pay it over quarterly into the Exchequer.

473. You had some years ago a mission to Paris to examine into the state of the French accounts?—Yes.

474. Did you not find it adopted there as a general principle, that no department of expenditure should at the same time be a department of receipt, and that the proceeds of stores, and in fact the revenue from any other source than Treasury warrants was invariably paid into the Treasury department?—That certainly was the case, but you must be aware that they have a duplicate set of functionaries, as you may call them, to enable them to do that.

475. Do you see any difficulty in detaching from your department all other sources except Treasury warrants?—That is a question of local convenience. The question is whether there is any Treasury functionary to receive the money at these places; in most places there may be. There are large quantities of stores sold at Portsmouth, and there would be no difficulty in that money being remitted through some medium to the Exchequer here. Abroad, we will take Malta for example, it might be paid to the commissariat on behalf of the Treasury; and each place must be taken up to see whether there is a Treasury functionary to receive the money instead of our agent; and where there is, it would be better that all receipts should be paid to him than to the naval functionary.

476. You have recommended in reports to the Treasury the adoption of this principle, as an additional security for the public money, and an additional means of obtaining accuracy in the public accounts?—I cannot bring my memory to say I have made any report upon the subject; but the Treasury have themselves made a minute upon the subject, which has been before me, and which is before the Committee.

477. This is a Treasury order of September 1834, recommending that the cash payments for stores, rents, repayments, and so on, should go into the Exchequer, and stating that the only difficulty of effecting this arrangement is the necessity of obtaining Parliamentary authority for so doing; do you concur in that recommendation?—Entirely.

478. And you think its application to your own department would be a great public benefit?—It would be a simplification and an advantage, not a very great one; it is not of sufficient magnitude for that.

479. Does not that principle involve the greater question of the payment of all gross revenues into the Exchequer?—That is not in my department; I only speak of my own department.

480. Mr. *Hope.*] Just explain what you meant by saying, when referring to the French system, that they had a duplicate set of officers?—It appeared to me that the Pay Department, or what we should call the Treasury Department, had agents all over the country, and also abroad, independent of one another,—namely, the agent for receipt, and the agent for expenditure.

481. Is the system of finance in France, as regards the colonies, conducted by the Home Government; have they agents of their own in French colonies?—I understood so; but it was not the immediate object of my inquiry. These were incidental matters, and I should not like to speak with great positiveness as to them.

482. Do you conceive the system of double entry is worth introducing unless there is a large variety of transactions?—I should hardly think it was. There is more machinery in the double entry, and therefore it is more applicable to where there are a variety of transactions than to where there are merely simple receipts and payments.

483. You are understood to say that your system of accounts throughout the world is carried on by persons who have been trained under yourselves?—Not entirely; because all pursers are persons appointed independently of my department. I only speak of the double entry itself of my own department in London, as to the training.

484. Is it a system which requires much instruction to carry out?—Yes, it requires an apprenticeship upon our great system. I should say no clerk is qualified to understand and to conduct the whole of the journal and ledger unless he has been there for two or three years, and then he must be an intelligent clerk.

485. *Chairman.*]

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485. *Chairman.*] Is there not a Treasury Minute that no clerk shall be employed unless acquainted with the double-entry system?—Yes, they are examined in it now, which was not the case formerly.

486. Therefore all the persons now appointed are considered to have a knowledge of it?—Yes, but it is more theoretical than practical. Not one of them would be able to understand our system, so as to carry the thing through. They take just the theoretical mercantile part of it, and it is an assistance to a clerk, no doubt. He would be more competent, and would sooner make himself acquainted with our system, from possessing that theoretical knowledge.

487. Is not the double-entry system taught in all schools which profess to give a commercial education?—I cannot speak to that fact.

488. Mr. *Spooner.*] You have been speaking of double entry as part of your system; is that everywhere adopted in your establishment, or only at home?—Only at home.

489. Your agents abroad do not keep their accounts by double entry?—No.

490. Do you think any advantage would be gained if they were to keep them abroad by double entry?—I think in such a large establishment as Malta, where there are a variety of transactions, and a manufacturing establishment which approaches a commercial transaction, it would be an advantage to keep the accounts by double entry, because I feel satisfied that now there must be some subordinate imperfect way of doing it to arrive at the results which we require, which I am quite sure would be more satisfactorily done by a regular system of double entry. At many of the other establishments they are mere simple receipts and payments, and in those cases it would not be worth while, I think.

491. Where a colonial agent is employed to receive the revenue, and either to make different payments himself out of those receipts, or to remit them to the Treasury, do you think in that case double entry would be of any service?—I really think not.

492. *Chairman.*] Supposing the receipts were derived from various sources, and the expenditure very various in its detail, should you then think that the double-entry system would be a benefit?—It is a question which depends on variety. Where transactions are various, double entry would be an advantage everywhere; but without having a particular account before me, and being more acquainted with the colonial accounts referred to, it would be difficult to form a distinct opinion.

493. But as there is no colony in which the receipts do not emanate from various sources, and in which the expenditure is not also various, do you conceive the introduction of the double-entry system would be productive of benefit?—Certainly.

494. Can you imagine any case in which the introduction of the system of double entry would be inconvenient?—No; it is applicable to all cases, only more laborious.

495. Mr. *Hope.*] What do you mean when you refer to expenditure being various; do you consider that to be represented by a case in which the payments are, for instance, a set of salaries to different officers; payments for public buildings, roads, bridges, and so forth; is that the sort of case which you contemplate when you state that where the expenditure is various the resort to double entry would be useful?—If that were carried to any considerable extent, so as to require that all the expenditure under those different heads, and many others besides, should be brought together, then I should think the double entry would be useful, for there the ledger is necessary to bring together the various payments under the different heads.

496. *Chairman.*] Your own ledger shows not only the expenditure under every head of estimate, but also under the various details of the public service?—All details.

497. And a copy from the ledger does in fact represent all the results of receipts and payments?—Yes, of the whole navy at home and abroad, under every item you can imagine; if you want to know how much has been paid for hemp, or for beef and pork, or any article consumed in the navy, you can ascertain it; each is kept by itself, the total being brought together from the expenditure all over the world.

498. And would not that also apply to the colonial receipts and expenditure where the receipts are of a various character, being derived from many sources, and where the expenditure also must have to be grouped under very various heads?—I think

—I think where it is necessary to group receipt and expenditure, there it is that double entry is of advantage.

499. Mr. *Trotter.*] Have you considerable difficulty in training your clerks at first?—Yes.

500. You allow them leave of absence to go and perfect themselves, do you not?—Yes; when the double-entry system was first brought into use there was considerable difficulty in procuring properly qualified persons; but that difficulty arose from not seeking them out of the public.

501. *Chairman.*] You have stated that the most complete accounts you receive are the accounts from Malta?—Yes.

502. And those accounts are also the most complicated in their character?—Yes.

503. Mr. *Trotter.*] You were understood to state before, that the introduction of the French system would cause great delay?—There are certain parts of it not connected with the double-entry system, which would be productive of great delay; they make contractors wait six weeks, till they can make up a regular account of all their money transactions, and appropriate the money; that part of it would create delay.

504. That would postpone the payments a month or six weeks?—Certainly.

505. Mr. *Forster.*] The delays you speak of in the French accounts have no reference to the system of double entry?—None at all.

506. *Chairman.*] What measures do you take to enforce expedition in the returns from the colonies?—Every commander-in-chief is required to have the accounts delivered to him within a certain space of time, within a month or six weeks after they are due; that is to say, accounts ending on the 31st of March ought to be before the commander-in-chief within a few weeks afterwards. He is then required to examine them and transmit them home.

507. What is the maximum delay you would allow in a colony without calling the attention of the colonial accountant to it?—I merely allow so much time as is necessary for their being made up, a month or six weeks, and they are sent home by the first convenient opportunity. Those opportunities of course are various. From the Mediterranean they come home very speedily. From more distant stations it takes more time. From the Cape we could not, with any reason, complain of the accounts not coming home under three or four or five months, for there are no regular packets from the Cape.

508. Is there any instance in your department in which the accounts have been twelve months in arrear?—At the Cape of Good Hope only there has been an instance. There the accounts were not received, upon which I proposed to the Board of Admiralty to write out to the commander-in-chief, calling his attention to it, and the result was that, reckoning the time before the attention of the commander-in-chief was called to it, and while the letters were going out and coming home, and the time he took in looking into the matter, we had a year to wait, and then we had 18 months' accounts home all at once, which was a very unusual and reprehensible circumstance.

509. Was that a case of default?—We are afraid it is.

510. And do you attribute that delay to the irregularity or default of the agent?—Yes; and I am afraid, to the dishonesty.

511. Do you consider that any long arrears in the receipt of the accounts should immediately lead to an inquiry?—Certainly.

512. And such inquiries are invariably made in your department, where there is any unreasonable delay?—Yes; I have a quarterly account prepared in the office, and if any account is due for a longer time than is reasonable, taking all the circumstances into consideration, the party is immediately called on to hasten it, and account for the delay.

513. Who prepares the quarterly naval accounts in the colonies?—They are prepared by the chief clerk in the Imprest-office, where those accounts are examined.

514. Mr. *M'Geachy.*] You observed in answer to a question by the Chairman, that there would be no objection to the introduction of the system of double entry into colonial accounts, if there were proper persons to conduct them; would not the same individuals who conduct the entries at present, be equally competent to conduct the double-entry system?—If they had acquired a knowledge of the double-entry system.

515. Is there anything in that system so complicated that it amounts to much

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more than a repetition of the single-entry system?—Yes; a clerk may have been engaged 20 years on the single-entry system, and would yet be totally incompetent, without instruction, to attempt the double-entry system.

516. That is what you allude to when you speak of greater machinery being required in the double-entry system?—No; I allude to the necessity of having a journal and ledger in addition to a mere cash-book.

517. Mr. *Aldam.*] If the double-entry system were introduced into the colonies, would it be necessary to increase the establishment of clerks?—That would depend on degree.

518. Generally it would not?—I should think not.

519. Mr. *Forster.*] When you speak of the double-entry system being of the greatest importance in large and complicated accounts, you do not mean that in proportion it is not advantageous in simpler cases of account; you mean that in all cases it is advantageous, though more so in the case of important and complicated accounts?—I do not think it necessary in simpler accounts. I do not see any advantage to result from it.

520. *Chairman.*] That is where an account is merely a cash account?—Yes.

521. The double-entry system there has no very great corresponding advantage?—No.

522. But whenever an account represents anything more than a cash account, you think its introduction would be advantageous?—I think so.

523. Mr. *Forster.*] Would you, from your experience, draw any line as to accounts with regard to whether it was necessary in one case, and not in another?—It would be difficult to draw a precise line. If I were obliged to draw a line I should say I would have the double-entry system at all our great establishments, and not at small ones.

524. Have you had any communication with the heads of any other departments who have charge of the accounts as to the introduction of the double-entry system into their departments?—No, I have not.

525. Mr. *Aldam.*] Is there not an advantage in having all the accounts conducted upon the same system instead of mixing up two systems?—We should have the results in either case; and as we should not have the local accounts sent home, but only the results, there would be no mixture of systems. Each colony would have its own system, whether by single or double entry.

526. *Chairman.*] You have given a strong opinion as to the desirability of introducing the double-entry system into all complicated accounts; do you see any objection to its introduction where the accounts are less complicated?—None, but that there would be rather more trouble, and, I might add, the difficulty of getting properly qualified persons at first.

527. Can you answer the question from your own knowledge as to whether colonial merchants do or do not generally employ the double-entry system?—I never heard of any merchant who had not the double-entry system. Bankers do not, I believe.

528. Therefore, would it not be easy in the colonies to find such clerks as merchants are in the habit of engaging, and applying their knowledge of the subject to colonial accounts?—I presume there might be clerks to whom it might be worth while to enter the public service there.

529. Mr. *Forster.*] As soon as it became known that a knowledge of double entry was necessary, do you imagine there would be any difficulty in procuring persons in this country in the ordinary way?—Not the slightest.

530. Even among such as are now engaged, looking to the manner in which they are engaged, would there be any difficulty in obtaining persons properly qualified?—Every clerk is now required to undergo an examination before he is allowed to enter.

531. *Chairman.*] Within how short a period can a sufficient knowledge of the double-entry system be obtained for the purpose?—I should think that any intelligent clerk could understand the theory of it in a month; but that would not enable him to open a new set of accounts on the double-entry system, and keep it on that system.

532. That is, he would not be in a condition to take charge of the superintendence of a department; but would he have knowledge enough to enable him to take a subordinate position?—Yes; he could make a beginning.

533. Mr. *Forster.*] As soon as the double-entry system is adopted in the colonies

colonies there will be but little difficulty in any clerk following that system, although his knowledge of double entry may not previously have been very great? —When the system was once introduced there would be no difficulty in a succession of clerks being raised up properly qualified. Mr. *J. T. Briggs.* 24 April 1845.

534. *Chairman.*] And if the difficulties in your department, which is so extensive in its ramifications, have been all conquered, do you imagine there would be any insuperable difficulty in the case of less complicated accounts?—Certainly not.

Mr. *Hamilton*, called in; and further Examined.

535. Mr. *Forster.*] THERE is a Military Audit Board distinct from your Civil Audit Board, is there not, for the audit of paymasters and commissariat accounts? —No; that Board was incorporated with the Audit Board some five years ago. There was a Board of Control for army accounts, in the same manner as there was a separate office for colonial accounts, but the military and civil accounts are now examined and audited in the Audit-office. Mr. *Hamilton.*

536. Including paymasters' accounts?—Not the regimental paymasters. The detailed accounts of paymasters of regiments are examined and settled at the War-office.

537. *Chairman.*] You were desired to put in a more complete statement of the colonial accounts which reached the office than that which you furnished at the last meeting of the Committee?—I have that statement: and before giving it in I hope the Committee will permit me to remark, that not being aware of the nature of the examination to be made when I was last here, I had to answer many questions as to dates and other particular details from memory, and from this cause, and also owing to my examination changing so frequently from one colony to another, there are some errors in my evidence, independent of some small errors of the press, and which I am desirous if the Committee will permit me, to correct, and at the same time to lay before the Committee more exact particulars as to the nature and dates of correspondence of the Audit-office, with a view to obtaining explanations of accounts which the Audit-office require before they can proceed with the audit of an account. These matters related very much to particular dates. First, as to Ceylon. I have now extracts from correspondence relating to delays in sending accounts and replies to queries.

538. Will you put them in, if you please?—

[*The Witness delivered in the following Paper:*]

CEYLON.

EXTRACT from Report to the Lords of the Treasury, No. 360, dated 13 June 1839.

The auditor-general will have become aware very soon after he wrote his letter of 17th of March 1838, that the accounts of 1834, as well as those of 1833, had passed examination at home, and that the examination of the accounts of 1835 would be completed before those of 1836 were received; we must also observe that although the examination of the last-rendered accounts should not have been, as it is, entirely completed, arrangements would have been made for progress in the examination of a new account, which would have relieved this department in some degree from the heavy weight of examination that will now fall upon it by receiving the very heavy accounts of this colony for four years within little more than 18 months; the account 1836 is not yet in the office, and the account 1839 will, according to the report of the governor, be despatched from Ceylon before the middle of 1840.

EXTRACT from Letter No. 246, dated 28 February 1843, to *H. Wright*, Esq. Auditor General, Ceylon.

I am directed by the C. A. P. A. to draw your attention to the annexed list of queries on the accounts of the Government of Ceylon for the years from 1834 to 1838 inclusive, which were transmitted to Mr. Marshall, the late auditor-general, on the dates specified opposite to each. * *

1834—25 May 1838.
1835— 4 July 1839.
1836—15 Sept. 1840.
1837—21 April 1841.
1838—31 Aug. 1841.

I am directed to request that you will state which sets of the answers to the queries specified in the annexed list have been forwarded to this office up to the time of your receiving this letter, and that such answers as may not have been already forwarded may be furnished with as little further delay as possible.

EXTRACT from Report No. 368, dated 28 July 1843.

In submitting to your Lordships our opinion that the additional instructions to the auditor-general and comptroller of revenue, and to other public officers concerned, which

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have been drawn up under the directions of the governor, should be approved, it may not be irrelevant to state that the remarks and queries transmitted from this office, and to which particular allusion is made in the instructions, have not yet been answered for any of the series of six years from 1834 to 1839; and although it is satisfactory to find that the principles of account involved in those queries have been carefully attended to, and that the objects many of them had in view may now be considered as answered by the regulations about to be adopted, it would nevertheless greatly assist to complete the satisfactory arrangement for future accounts if the arrear accounts were now closed with as little further delay as possible, which cannot be done until the outstanding queries have been answered and disposed of.

We addressed a letter to the auditor on the subject of these delays on the 28th February last, and have received an answer from Mr. Dyke, the acting auditor, dated 26th April, in which he states that very little progress had been made in the preparation of answers to the queries when he received charge of the office as acting auditor on the 13th February last, but that he hopes in a short time to furnish the replies to the earliest of the series.

This answer, more especially when we consider the extended nature of the duties which now engage the auditor's attention, is not calculated to remove altogether the apprehension of further delay, and we would therefore beg to suggest that the governor should be apprized that, in order to complete the arrangements for an efficient system of future audit, it will be necessary that immediate measures should be taken to clear off the arrear of queries from 1834 to 1839, and that, although the auditor is now required to perform duties which will claim much of his time, it is nevertheless important that he should make every exertion to assist in the replies to these queries. We would further beg to suggest that the head of each department should be immediately called upon to answer the queries on matters of account arising out of his own department, leaving it to the auditor, after these separate answers are given, to add any further information which may appear necessary, and which it may be in his power to obtain; it being understood, as to all remarks of the auditors to which the new regulations and instructions apply a remedy, and which do not question the accuracy of a charge in the account, that no detailed answer or explanation will now be required.

EXTRACT from a Letter, dated 14th January 1845, from *H. Wright*, Esq. Auditor-general at Ceylon.

I avail myself of the earliest opportunity to state, that the great arrears into which the business of this office generally was allowed to fall by my immediate predecessor, the late Mr. Marshall, rendered it for some time impracticable to prepare answers for the numerous queries which I found unnoticed on taking charge of the office, that I did, as soon after as I was able, enter upon the task, in which I had made some progress, when urgent private affairs called me away before I could complete any one of the series in arrear. Much of this delay, however, is attributable to the tardiness and insufficiency with which the references arising out of the queries are answered by the several accountants concerned; but to obviate the recurrence of similar inattention on their part, I shall in future report the defaulters to Government. The time of the establishment is also very fully occupied with the current business of the office.

I am now engaged in preparing answers to the queries of 1836, in No. 63, whereof 37 are ready and the remainder still in the hands of the accountants to whom they were transmitted so long ago as the 30th August 1843, and again called for by me on the 20th December last, but as yet without effect.

Although I cannot venture to say when the answers to these queries may be ready for transmission, I beg leave to assure you that the utmost diligence shall be used by me to obtain and forward the information and explanations required by the Board of Audit on the accounts of 1836, as well as on those of subsequent years; and in order to insure as much attention as possible being paid to the subject of these queries for the future, I have made it a standing rule of the office, that the head clerk, who is most competent to it, shall devote the last hour and a half of the office hours to it exclusively every day.

Witness.--With reference to questions No. 344 and 348, I have a letter to the auditor, showing the desire of the Board of Audit to receive explanations to queries on the Mauritius Accounts, and the date of a report made to the Treasury in 1840, respecting unsettled charges in 1837.

[*The Witness delivered in the following Paper:*]

MAURITIUS.

EXTRACT from a Letter, No. 336, dated 16 April 1839, to *N. J. Ketsey*, Esq. Auditor-general, Mauritius.

On the 1st of March 1837, I transmitted to you, by direction of the Commissioners for Auditing Public Accounts, queries and observations which had arisen on the examination in this office of the accounts of the Mauritius government, for the years 1833 and 1834, to which no replies have been yet received; I am therefore to request that you will inform me whether the queries were received by you in due course, and whether replies have been forwarded; and if so, on what date, and by what packet.

EXTRACT

EXTRACT of Mr. *Kelsey's* Letter, dated 23 September 1839.

The replies to the queries on the accounts for 1833 and 1834 are delayed by the information called for from various departments not having been furnished as yet, but which it is expected will be obtained before the close of the present or by the commencement of next month.

A report was made by the Board of Audit to the Lords of the Treasury, on the 11th November 1840, referring to outstanding questions on the accounts of 1837, upon which their Lordships' decision had been reserved, subject to reference to the colony for explanation.

Memorandum.—The assistant-auditor at Mauritius was promoted to another office in September 1840. The officer appointed to his place was absent, with leave, from October 1840 to May 1842. Another officer, appointed acting-assistant in the colony in May 1842, was superseded. A new assistant-auditor from England arrived only in the colony in November 1843.

The duty devolving upon the auditor-general during the long absence of his chief assistant, seems to account in some degree for the delay.

Witness.—With reference to question No. 360, I have now extracts from reports to the Treasury, referring to communications made to the officers of account at Trinidad respecting delays in answering queries.

[*The Witness delivered in the following Paper:*]

TRINIDAD.

EXTRACT from Report, No. 249, dated 26 May 1843.

The continued inattention on the part of Mr. White, the colonial secretary and auditor (as well as of other officers) of Trinidad, to several communications from this office respecting the accounts from that colony, renders it incumbent upon us to bring the subject without further delay under the notice of your Lordships.

On the 5th of August 1839 we addressed a letter to Mr. Turnbull, then colonial secretary and auditor at Trinidad, requesting information with regard to certain errors in the accounts of Mr. St. Hill, formerly treasurer in the colony, as connected with those of Major Ford, who subsequently filled that situation. Mr. Turnbull had left the colony previously to the arrival of the letter, but a copy of it was furnished to Mr. White in August 1840, upon that gentleman's calling at this office in consequence of his appointment by the Secretary of State as successor to Mr. Turnbull.

On the 4th January 1842, a letter was written by us to Mr. White, apprising him of some important variations between the accounts for 1836, as made up by us for statement to your Lordships, and those for the same year transmitted to us from the colony; such variations having arisen from the necessity which we were under of correcting certain grave errors discovered in the latter.

On the 13th May 1842, we addressed a letter to Mr. White (through the medium of your Lordships and the Secretary of State), in which, amongst other matters, we pointed out errors and discrepancies in the accounts for 1837 of Mr. Gauteaume's, who had been appointed to act as treasurer on the 13th of June of that year.

On the 15th November 1842, we again wrote to Mr. White, pointing out a further error in Mr. Gauteaume's accounts, and enclosing at the same time duplicates of the previous letters of the 4th January and 15th May, and requesting that he would acquaint us with the steps he had taken in regard to the matters to which they related.

To none of these communications have we ever received any reply from Mr. White.

Having been informed in August 1842, that Mr. Gauteaume had arrived from Trinidad, and had since proceeded to France, we addressed a letter to him, with extracts from our communications to Mr. White of the 13th May. In his reply, dated Bourdeaux, 8th October 1842, Mr. Gauteaume assured us that until the receipt of our letter he had not been aware of the existence of any objections to his accounts, but that on his reaching Trinidad he would make it his first duty to furnish the explanations required. We are as yet, however, without the promised explanations, although Mr. Gauteaume has long since returned to the colony, where we find him taking part in the proceedings of the Council of Government, of which he is a member.

Mr. White, whose interposition we sought, in his capacity of colonial auditor, could, as we conceive, have had the less difficulty in procuring for us the required information, as he might have had reference to Mr. Armoon, who has been employed for some years as chief clerk in the Colonial Treasury, and who obtained an increase of salary through the Governor's recommendation, founded partly upon the ground of his having been engaged in 1839 and 1840 in making up the accounts of 1837, which were a principal subject of our communications to Mr. White. We apprehend your Lordships will agree with us in opinion as to the necessity of the interference of the Secretary of State in this matter, and that Lord Stanley should be requested to take such measures, in concert with the Governor

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of Trinidad, as may oblige the parties concerned to furnish us with the information and documents required.

Witness.—I wish to observe, that when I stated that the auditor, after some time, excused himself on account of absence from illness, I was thinking of an exactly similar inattention to queries sent to the auditor at New South Wales, where the auditor did so excuse himself, as the Committee will perceive by reference to extracts from the report to the Treasury, which I now produce.

[*The Witness delivered in the following Paper:*]

NEW SOUTH WALES.

EXTRACT from Report to the Lords of the Treasury (No. 379), dated 9th July 1840, on a Letter from Mr. *Lithgow*, Colonial Auditor, dated 31st December 1839, explanatory of the delay in answering Queries, and in the delivery of the Colonial Treasurer's Accounts to the Audit Office.

Mr. Lithgow now submits for your Lordships' consideration, that the delay originated from his own illness, for a protracted period in 1837, and is since to be accounted for by the great increase in the current business, from various causes, added to the difficulty which he has experienced in consequence of the low rate of salary fixed for the clerks of his office, in obtaining and retaining clerks of the necessary qualifications to make their services efficient. We have no reason to doubt that the business of Mr. Lithgow's department must have materially increased since 1836; but with every disposition to give credit to the various circumstances stated by him in extenuation of his seeming neglect, we cannot but observe that a letter and many queries from this office respecting the treasurer's accounts must have reached New South Wales before the close of the year 1836, so that the principal cause of the delay, which is stated by Mr. Lithgow to have originated some time in 1837, does not seem to afford satisfactory excuse for those queries having remained unanswered up to the present time, or for the quarterly delivery of some portion of the accounts, at least, subsequent to the 31st March 1836, having been altogether suspended.

Mr. Lithgow, moreover, has not adverted to the fact, ascertained by inspection of the New South Wales almanacs in this office, that his department, which consisted of seven clerks only in 1836 and 1837, was in 1838 augmented to 10 clerks.

We nevertheless submit that it does not seem to be necessary that your Lordships should at present express any further opinion to the colonial authorities in respect to the non-delivery of accounts, and the neglect to attend to letters and queries from this office, as we consider it probable that the communication made to the Governor through the Secretary of State (of which we were informed by Mr. Spearman's letter, dated 21st December 1839), in consequence of our report to your Lordships, dated 9th December 1839, may elicit a further, and possibly more satisfactory explanation than that which has been now transmitted.

EXTRACT from the REPORT, No. 185, dated 15 April 1841.

Sir George Gipps states in his despatch of the 30th of July 1840, transmitted to us in Mr. Trevelyan's letter of 3d February last, that he called on Mr. Lithgow on the 29th June 1840 for an explanation of the neglect complained of by us, and that Mr. Lithgow had stated that he had no explanation to offer beyond that contained in his letter dated 31st December 1839.

We submitted to your Lordships our observations on the explanation contained in that letter in our report, No. 379, dated 9th July 1840, and we feel again called upon to state that we have not since received any communication from Mr. Lithgow whatever in reply to letters and queries from this office, nor any portion of the accounts, which have only been received up to March 1836, although he stated in his letter before referred to, dated 31st December 1839, that the accounts up to September in that year would be found, with very little exception, correct, and that every voucher had been examined either by himself or by clerks on whose accuracy he could rely, and that they were prepared for transmission to this country, with the exception of his personal revisal, which he should spare no exertions to effect with as little delay as possible.

Upon being again applied to by the Governor six months afterwards (no accounts having been in the meantime transmitted), he refers to his former letter, and merely repeats the statement therein made, that he is making every exertion to comply with the directions of this Board, but does not extenuate his neglect in not forwarding the accounts from April 1836 to September 1839, nor does he state that he has made any progress in the personal revisal of the accounts for that period, although the want of that revision, agreeably to the statement made by him six months previously, was the sole cause which then delayed their transmission to this country.

In submitting this case to your Lordships, we think it right to notice the great public inconvenience experienced from the withholding accounts for so long a period, upon the plea of completing the examination of the whole before any part is transmitted, and we beg leave to suggest, therefore, that the Governor should be directed to report upon the causes of

of the delay in forwarding such of the arrear accounts as had been examined in the office of Mr. Lithgow, and should transmit such accounts immediately, with a statement of any errors detected therein, and of what had been done thereon, without awaiting Mr. Lithgow's customary certificate, should he not be prepared to give it.

Witness.—Then, as to Van Diemen's Land, I believe it was assumed by the Committee, by questions 409 and 411, that no queries had been sent with respect to the account for the year 1839. That I think appears on reading the evidence.

539. It appears upon your statement that the last accounts were for 1840?—Yes, it gives the last account; and so it does with regard to all the other colonies. It gives the last account, meaning to inform the Committee of the last account upon which there have been full proceedings. I took it for granted, from the assertion in the question, without giving it consideration, that there had been no queries; but I beg to state that queries did arise on the examination of the account, and were sent out in April 1843.

540. Then is your answer to question No. 409 incorrect, as you state that the account is ready for audit, whereas you now state it is not ready for audit, for that queries have been sent out to the colony?—No; I will explain. It appears to me to have been assumed by the Committee that queries had not been sent with respect to the account of 1839, and they therefore, afterwards, on that assumption, asked me questions as to how it happened that an account upon which there had been no questions arising should not have been audited.

541. And you wish now to state that questions did arise?—Questions did arise on the examination of the account, and queries were sent out in April 1843, the account having been received in March 1842.

542. That is, the account of 1839?—Yes. The answers to these queries were received in October 1844, and the account has been proceeded with to be laid before the Board, for audit, subjected only to the delay adverted to in my answer to question No. 410. In further elucidation of that answer, and of my answer to question No. 411, I may observe, that a small account, such as that of St. Lucia, consists of less than 1,000 vouchers, while a large account, such as Ceylon for instance, consists of from 100,000 to 120,000 vouchers; Van Diemen's Land account has at least 12,000 principal vouchers, and many of them have 200 sub-vouchers; and when every question is settled, the large account will take nearly three months to make up and audit, while the smaller account will not take three weeks. Hence it is, also, that although you can at any time quit the current business to make up the small account, you cannot without impeding the due progress in examination immediately withdraw the examiner from the large account. I beg to accompany this explanation by the following comparison of the two accounts.

[*The Witness delivered in the following Paper:*]

St. Lucia.		Ceylon.	
Charge	£. 11,694	Charge	£. 1,464,242
Discharge	11,409	Discharge	1,367,704
General Service Classification	2 pages.	General Service Classification	120 pages.
Detailed Classification	9 –	Detail Classification	394 –
Vouchers	900 to 1000 –	Vouchers,	100,000 to 120,000 –
After the accountant's explanations are received, to decide upon their sufficiency, and if satisfactory, to make up the account for audit, would occupy two weeks; and the time required being short, there would be no prejudice to progress in other accounts to take it up immediately.		To decide on the sufficiency of explanations, and to make up this account for audit, would occupy four months, and it might be very probably prejudicial to the progress of another account to take an examiner from his current examination to proceed immediately with the arrear account; two months more should therefore be allowed, and thus six months would be required to bring a large account to audit, while only two weeks would be required for the small account.	

543. *Chairman.*] Do you consider the great importance and amount of an account a reason for delay, and for giving the preference to a smaller and less complicated account?—No, I have not intended to assign such a reason; I have wished to point out a question on my former examination, which implied that because a small account had been speedily audited, and a large account had not

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been audited, there was a preference given to one account over another; and I merely wish now to put in the comparison of the amount, of the number of vouchers, and of the work of two different accounts, to show that there is no such preference given, but that while the smallness of the one account enables it to be taken up and to be finally audited without any difficulty, under any circumstances of the business of the Audit-office, the volume and labour of the other, and the time necessary to be employed upon it, prevent its being taken up so readily, or when taken up, being closed in so short a time.

544. But do not arrears in very extensive and very complicated accounts, tend to increase the difficulties of the office more than any other cause: for instance, if these immense accounts of Ceylon, on account of their magnitude, are left unaudited from year to year, do not the difficulties go on increasing?—Certainly. My explanation is not intended as any explanation of leaving an account in arrear as to audit, but it is the very circumstance of the difficulty that renders it expedient to take every possible care to forward the amount of business in the best possible manner, according to the judgment of the individual who superintends it. And when I state, that being a very large account it is not possible to take off an examiner from that account immediately, in the same manner as you would take an examiner off a small account, it is because, by so doing for a period of three months, you would distract his attention from the current examination with which he was going on, and when he returned to that examination after having made up the arrear account, it would take him much longer to complete the examination of the account he had left than it would have done if he had been allowed to finish it, and then to take up the preparation of the account for audit.

545. Would not the application of a great number of examiners to these Ceylon accounts assist you in bringing up the arrears?—With reference to the Ceylon and any other heavy account, a greater number of examiners would enable the arrears to be subdued more rapidly; that is, if the examiners of sufficient experience for a heavy colonial account could be spared; but the matters in these accounts, of great volume, some of which are extremely complicated, would not in my judgment be assisted by the mere addition of young clerks. Their services in the examination of a heavy colonial account would be of little avail; they might be of some slight assistance, but it would take 12 months' teaching to render a young examiner sufficiently conversant with colonial accounts to derive much aid from his examination.

546. Has there not been an application to the Treasury for additional assistants to enable your office to get through your arrears?—There has. And in consequence of that application those assistants are distributed in the whole Audit-office, to such accounts as they are considered after inquiry most competent to undertake.

547. Was there not an application made to the Treasury in 1841, representing the insufficiency of your establishment for doing the work that was then before you?—About that time, but I do not know the exact date.

548. How many additional clerks were then granted by the Treasury?—I do not know the exact number. That is a matter relating to the general conduct of the office, and I should only mislead the Committee if I stated from mere recollection any exact number.

549. You stated in your former examination that 19 clerks were now employed in the examination of colonial accounts; do you know how many were employed previous to the application to the Treasury for augmented assistance?—I do not from recollection know the exact number; but upon that and any other matter relating to the general business of the Audit-office, I would beg to refer to the secretary or the chairman of the Board of Audit.

550. Mr. *Trotter.*] In your answer to question No. 414, you are asked whether the accounts accumulate, and you say, certainly not; what progress is making in clearing off the arrears with the present staff, and what prospect is there of doing so without impeding the future and current examination?—I can merely give a general answer to that question; although there has been very great delay of late years in sending home and answering queries to heavy accounts, I conceive, from the latest information received, we are now likely to have very many questions which have been long outstanding speedily settled; this would occasion in the course of 18 months a very great difference in any statement as to the final audit of accounts. I think there are no less than four accounts from Ceylon, four from Trinidad,

Trinidad, four from the Mauritius, and four from the Cape, that will all be settled and audited almost together.

551. *Chairman.*] Within what period?—I should say within 18 months.

552. That is, that in the course of 18 months you will get rid of the arrears of somewhere about 16 accounts?—Yes.

553. Four from each colony?—From each of those principal colonies.

554. Mr. *Pringle.*] With reference to the accounts of Ceylon, the Mauritius, and Trinidad, can you explain more precisely the circumstances which have caused the delay in closing those accounts?—With regard to Ceylon, the queries on so heavy an account are of a nature demanding the personal attention of the auditor as to some points, and also his attention on others to expedite explanations from the accountants at out-districts and provinces, there being many sub-accounts; and the queries have also involved questions of improvement in practice, and stricter attention to the spirit of the instructions; therefore, from both these causes the queries on the Ceylon accounts have demanded the active attention of the auditor to assist the Audit-office in settling the old accounts, and preventing the repetition of difficulties; but so far from the Audit-office having received any assistance whatever from the auditor, he has done nothing.

555. You mean the colonial auditor?—The local auditor; and the same explanation will apply to the arrear of Trinidad. They took no notice of the queries till very recently; and the Audit-office has no control whatever over the local auditor.

556. *Chairman.*] What steps did the Audit-office take when its instructions received so little attention from the local authority?—That will be found in the extracts from correspondence which I handed in to-day. As regards Mauritius, the case is somewhat different, although the result is very much the same; the auditor there has evidently given very great attention to making up the accounts, attending to his instructions, and forwarding the accounts with regularity. He has, however, let the queries go into arrear. But I apprehend that there the Audit-office falls occasionally into another difficulty, which is, that the auditor is sometimes employed upon business relating to finance, instead of the audit of accounts; I rather think that the auditor at the Mauritius takes considerable part in the preparation of the financial statements, and so forth.

557. In the three cases you have mentioned are not all the auditors appointed by the Crown?—I apprehend so.

558. Therefore these functionaries who have so neglected their duty are immediately dependent on the Colonial-office?—No doubt they are; but the accounts come to the Audit-office, not to the Colonial-office. I am not quite sure that I understand your question correctly.

559. Who appoints the auditor in the Crown colonies?—The Crown appoints.

560. Can you state to the Committee whether the functionaries who have neglected to attend to the suggestions of the Audit-office are dependent, or immediately dependent, upon the Crown?—Yes, they are. With regard to the Mauritius, I was observing that the accounts have been sent home with regularity, and the instructions attended to; but it has happened that the assistant-auditor, who was a very principal person in the office, was some years ago promoted to a higher situation; and another person was appointed temporarily in his place, who immediately, from some cause which I do not know, whether from illness or otherwise, very soon was absent for two years. Then a third person was appointed, also as assistant temporarily, and that person, for some reason, went away, and was finally suspended; and then came a long interval before an assistant-auditor was appointed from this country; so that for a lengthened period of time the Audit-office at the Mauritius has to our knowledge been without a chief and principal assistant, namely, an assistant-auditor.

561. Then there is no functionary in the Mauritius able to answer the queries which have been sent out?—The assistant-auditor would be a very principal person to arrange all that.

562. Mr. *Trotter.*] Do the difficulties of which you have spoken still exist as to Ceylon and the other places you have mentioned?—No, I should say that they do not exist at present to the extent they did in regard to the arrears, because, in the first place, a very great portion of the time of the Audit-office has been taken up with the difficulties that have arisen in the course of the examination of very complicated accounts, which they have been endeavouring for years to simplify, and have now greatly advanced in; and because, in the second place, to remedy

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the delays in answering queries, there is now a different plan adopted in regard to them, namely, that instead of sending the queries to the auditor, they are sent to the accountant, and the accountant is obliged to lay those queries before the governor; and all questions which are not mere matters of account are also sent in duplicate to the Secretary of State, that the Secretary of State may write to the governor; and therefore there exists at the present moment a check by which one individual can no longer keep the queries without their being answered, which will greatly assist the regular passing of the arrear; there will thus be less accumulation of arrear and greater progress made in the current examination. But I should remark, that the want which the auditors feel in reference to facilitating the examination of colonial accounts, and which, if supplied, would still further reduce the difficulties, is, that the estimates made out in the colonies should accord with the accounts, and should in all cases where practicable furnish evidence of authorities. Then such difficulties as that to which I have alluded in reference to a particular class of examiners to be appointed, to do any good in furthering a colonial account, would be in a great measure obviated; because, if the estimates agreed with the accounts, the examination would be comparatively much more simple than it is now; great difficulty in the examination of some of the colonial accounts arises from the estimates not being framed with that care and attention by the different persons in the colony which is necessary to make them accord with the accounts.

563. Would you recommend, in order to facilitate the audit of accounts, that there should be a uniformity in the system of estimates adopted in the different colonies?—That there certainly should be uniformity so far as that the estimate of each colony should be made exactly in accordance with the account of that colony.

564. That is, you would have the heads of the estimate represented in the accounts?—Not only the heads of the estimate, but I would have all those charges in the estimate which it was necessary to identify with the charges in the accounts, positively shown on the estimates, in their proper place.

565. Mr. *Hope.*] Would you not reverse the order, and say that the accounts should agree with the estimates?—No; because then you would leave the persons to make out the estimates in the form they thought best, and if that form were bad you would be obliged to make the accounts bad to meet the estimate.

566. But the estimate comes before the account?—The person to make it should be instructed to do it according to a form, which form should be modelled on the accounts.

567. Mr. *Trotter.*] Will you turn to Question 430, in which you are asked as to a warrant from the Treasury releasing an accountant in certain cases?—(*The Witness referred to his former examination.*)—When accounts are stated by the Audit-office, if there is anything to be allowed upon that account which the auditors cannot pass under their Act, in consequence of its not being properly vouched, and so forth, the allowance of any such charge requires a warrant of three Lords of the Treasury; the state is then made up in conformity with those directions, and it is presented for declaration, with a balance thereon against the public accountant. After it has been so declared, it requires the Royal Sign Manual to release.

568. *Chairman.*] But supposing the Audit-office report a defaulter, and that defaulter seeks to be released, have the Lords of the Treasury any authority, notwithstanding the report of the Audit-office of the default, to release that defaulter?—Not without the Royal Sign Manual warrant.

569. Then the course is, that a Royal Sign Manual warrant is issued, in order to release a defaulter?—Yes, if the account with the stated default has been passed or declared.

570. Mr. *Baillie.*] You stated that in the course of 18 months you expected to get rid of the arrears of four colonies; do you expect that at the end of that period the office will be altogether free from arrears, or will other arrears accumulate in the meantime?—My observation had reference rather to a very great arrear being cleared off as to audit. I am not certainly prepared to say that some little retardment in the current examination of colonial accounts may not arise in consequence of the great number of colonial arrear accounts to be closed within that period.

571. *Chairman.*] But with the augmentation of accounts from new colonies, is there an augmentation in the number of clerks employed in the examination?—Yes, there has been. With reference to the question as to the accumulation of arrears,

arrears, I would beg to say it appears to me to be very much a matter which must be tested and can only be fully known by experience; at the same time I do consider that the arrears will be very much subdued without any material injury to the progress of the current business.

572. You were so good as to say you would bring a more complete statement of the colonial accounts which were sent to the Audit-office?—This will show the Committee that there is an account for the Falkland Islands.

[*The Witness delivered in the following Paper:*]

SUPPLEMENTARY STATEMENT—COLONIAL ACCOUNTS.

AGENTS GENERAL.	Account under Examination, June 1837.	Accounts rendered between 1 July 1837 and 31 Dec. 1844.	Last Account upon which Queries sent.	Last Account completely Examined.	Last Account Audited.	Number of Accounts examined since June 1837.
For the Colonies of						
Ceylon Mauritius Sierra Leone Gambia Trinidad British Guiana New Brunswick St. Lucia Newfoundland Falkland Islands Hong Kong	1836	1837 to 1843	1841	1842	1841	Six years.
New South Wales Van Diemen's Land Swan River South Australian Services Cape of Good Hope Gibraltar Malta St. Helena New Zealand	1836	1837 to 1843	1842	1842	1841	Six years.
Colonial Account:						
Falkland Islands (New Service)	- - -	1841 to 1842-3	- - -	- - -	1842-3	Two years.

573. Is there any Treasury Order as to the rule of proceeding for the examination of colonial accounts?—No, there is nothing but the Act of Parliament.

574. Mr. *Hope.*] You act under an Act of Parliament?—There is an Act of Parliament transferring the duties of the Colonial Audit Board to the Commissioners of Audit, and stating the course of proceeding; there is no other general order to the Commissioners of Audit.

575. *Chairman.*] Inquiry was made of you at the last meeting of the Committee, in Question 421, as to the accounts of Van Diemen's Land, and you said you would be so good as to look at a minute of the Audit Board, of March 1836; what was the effect of that minute?—I have searched the minutes of 1836, and can find no minute whatever on the subject of any less investigation than usual of the Van Diemen's Land account; I have made particular enquiry, and find that no diminution whatever has taken place in the detailed examination of those accounts, except dispensing, in certain cases, with computations and vouchers which bear upon the face of them evidence of their having been computed in the local auditor's office in Van Diemen's Land, and the accounts certified to have been examined by the local auditor.

576. Then it is within your knowledge that the accounts of Van Diemen's Land, previous to 1836, underwent the usual audit and approval?—And detailed examination.

577. Detailed examination, approval, and audit?—Certainly.

578. You were asked at Question 425, with respect to accounts preceding 1833, and you were requested to examine the minutes of the Audit-office of January in that year?—There is no minute of the date referred to, the 16th January, nor any other minute directing accounts, whether colonial or otherwise, to be passed

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without audit. There is, however, a minute of the 18th of January 1833, made on the occasion of opening new office ledgers, namely, ledgers of charges against public accountants, which although relating to an object altogether distinct from passing accounts without the usual examination, is probably the minute to which the Committee intended to refer. The ledger-keeper submitted on that occasion to the Board, whether it was expedient or necessary that certain charges in the old ledgers should be transferred into the new. Those charges, with the exception of a sum of 2,000,000*l.* for dividends on Irish funds, related entirely to unsettled imprests or advances made to persons employed in the public service on the Continent, in America and the West Indies during the progress of the French war, and in respect of which no accounts or satisfactory explanations had been received, the transactions being distant in point of time, and many of the parties dead; the Board decided that these imprests should not be so transferred, further proceedings in regard to them appearing to afford no probability of any successful result.

579. Then there were a large number of unaudited accounts previous to 1833, which were not transferred from the old ledgers to the new; is that the state of things?—No accounts had been rendered. They were imprests to parties who had rendered no accounts.

580. What was the amount of money involved in those imprests?—I cannot say. One was 2,000,000*l.* for dividends on Irish funds. It was known they were accounted for elsewhere. They were of large amount, but none of the charges beforementioned had any reference to colonial service or legislative Acts, with the exception of an imprest to the agent for the Bahamas.

581. To what amount?—It was the amount of a year's civil list salaries which were paid. It was the agent for the Bahamas who paid the civil list, and although there was no agent's account, it was known that the parties entitled to those salaries had received them. The imprests were of this nature.

582. Can you put in the minute of the Board of the 18th of January?—No; I brought the minute of the Board of the 16th. I have explained the nature of the minute of the 18th, and if the Committee wish that minute to be produced I would submit that an order should be made. I do not consider it has reference to colonial accounts.

583. Do you mean to say that this minute of the 18th of January had no reference to more than one colonial account?—I believe the only colonial service or colonial accounts in any shape to which any of the charges referred was an imprest to the agent for the Bahamas.

584. You were asked in your former examination (Question 426), "You have no knowledge of the Audit Board having allowed accounts to pass unaudited in consequence of their confused and negligent character?" The answer is, "I have not." "Will you inquire, if you please, as to a minute of the Audit Board of the 16th of January 1833?" Your answer is, "Yes, I will do so." Have you done so?—There is a minute as I have stated, of the 18th.

585. Mr. *Hope.*] Does that minute, or does it not, pass any colonial accounts?—None whatever.

586. *Chairman.*] Will you lay before the Committee a return of the unpaid balances which have been presented from time to time by the Audit-offices?—I have it here, as regards the period since 1837.

[*The Witness delivered in the following Paper:*]

STATEMENT of the Dates of the Annual Returns since 1837 of Balances due to and from Public Accountants, made by the Commissioners for Auditing the Public Accounts, and presented to the House of Commons; and of Balances due from Public Accountants, transmitted to the Treasury for the purpose of being presented to the House of Lords.

Return to House of Commons.	Return to House of Lords.
15 March 1838.	5 March 1838.
20 March 1839.	20 March 1839.
20 March 1840.	20 March 1840.
19 March 1841.	19 March 1841.
21 March 1842.	21 March 1842.
23 March 1843.	23 March 1843.
21 March 1844.	21 March 1844.
27 March 1845.	14 March 1845.

Mr. *Clinton Murdoch*, called in; and Examined.

587. Mr. *Hope*.] YOU are at the head of one of the departments at the Colonial Office?—At the head of the Miscellaneous Department.

588. You have under your charge several of that class of colonies known as Crown colonies?—Yes; Ceylon, Mauritius, Van Diemen's Land, Hong Kong, and the Falkland Islands.

589. Will you state to the Committee what course is usually adopted as to the receipt in this country of estimates of revenue and expenditure from those colonies, and their subsequent sanction?—The estimates for the following year are received about the close of the preceding year, with a despatch from the Governor explaining anything that may appear to him to require explanation. They are examined in the Colonial Office, and then forwarded to the Treasury with any observations which the Secretary of State may think it necessary to make. The Treasury express their concurrence in or dissent from those observations, and then a despatch to that effect is written to the Governor. The Treasury forward, as I understand, the observations of the Secretary of State and their own to the Audit Office. When the accounts come to be audited, any items that have been objected to or questioned, would of course be stopped by the Audit Board until they ascertained that the Government, that is to say, the Secretary of State and the Treasury, had received satisfactory explanations on those points.

590. *Chairman*.] What investigations are the estimates submitted to in the Colonial-office?—Principally a comparison with former estimates; and if there were any unusual or apparently improper items, the Governor would be called on for an explanation; but of course it would generally happen that the Governor's previous despatches would have furnished an explanation.

591. Is the same functionary in the Colonial-office charged with an examination of all the colonial estimates?—No, they would be examined in each separate department.

592. And is a written report made to the Secretary of State?—Certainly.

593. Mr. *Hope*.] When you say they are not under one functionary, you mean that each department, that is, each branch of the office, examines the estimates belonging to the colonies which it has the charge of?—Exactly.

594. It being necessary to refer to correspondence, and have local knowledge, in order to judge of the details?—Exactly.

595. *Chairman*.] Does the Colonial-office record, in any books of its own, the estimates of the colony?—They are all recorded, for they are all received in the Government despatches, and they all remain on record in the Colonial-office.

596. Are there any books of colonial account kept at the Colonial-office?—None but the Blue Books.

597. Then they, on arriving at the Colonial-office, are communicated to the Treasury, and by the Treasury are sent to the Audit-office?—The accounts never come to the Colonial-office at all.

598. Then, at the Colonial-office, there is no comparison between the estimates and the accounts?—None at all.

599. Mr. *Hope*.] That is done by the Audit-office?—That is done by the Audit-office.

600. *Chairman*.] Do the estimates of the colonies having representative bodies, also come to the Colonial-office?—No, I apprehend not. I have not, at the present moment, any colonies under my charge that have representative bodies.

601. Mr. *Hope*.] I believe, at one time, you were chief secretary under Lord Sydenham, in Canada?—Yes.

602. Can you tell the Committee, from your experience there, whether you were in the habit of sending home estimates for approval?—No; the estimates were laid before the legislature there, and were passed by them, and the Home Government did not interfere.

603. *Chairman*.] In the case of the Crown colonies, do the estimates come home in time to obtain the previous sanction of the Secretary for the Colonies?—Perhaps not from the very distant colonies; they do not come home in sufficient time, nor would it be possible for them to obtain previous sanction for the whole of the expenditure of the year. For instance, if that were to be the case from Van Diemen's Land, that colony is so distant, that it would be necessary to make up the estimate beginning 1st January 1836 in January 1835; and it is

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evident that it would be impossible, at such a distance of time, to make up an estimate of contingent and incidental expenses.

604. Does the Gambia colony come under your cognizance?—No.

605. Sierra Leone?—No.

606. Ceylon?—Yes.

607. The estimate of Ceylon for 1845 has been received; when did it reach the Colonial Office?—I cannot speak from memory as to the date, but my impression is that it reached us about September.

608. And what period elapses before it undergoes investigation?—Perhaps it may be three or four days in the office before it is examined; it would depend very much on the pressure of business, but it has hardly any chance of being delayed a fortnight.

609. Mr. *Hope.*] Is not the course usually adopted, for an examination to be made in the department to which the estimate belongs, and any suggestions that occur, to be submitted, not in a formal report, but either in a memorandum, or verbally to the Under-secretary of State?—That is the course.

610. And that when those suggestions are adopted, together with any others that may occur to the Under-secretaries or the Secretary of State, they are embodied in a letter, which is sent with the estimates to the Treasury?—It is so.

611. *Chairman.*] And does it receive then the sanction of the Treasury, and having received that sanction, is it reported to the colonial governor?—The Treasury would then answer the letter, stating whether they assented to or dissented from the remarks of the Secretary of State; and a despatch would then be written to the governor founded on that correspondence, and conveying to the governor the substance of that correspondence, as far as it should appear to be necessary.

612. And after the examination and approval of the estimates, the Colonial-office exercises no further authority with respect to the accounts?—They never see the accounts.

613. They only approve of the initiatory statement, and after that leave the Treasury and Audit-office to any further examination?—Yes, to carry out the details.

614. But when an account is reported by the Audit-office to be irregular, does that report come to the Colonial-office, to be by it conveyed to the governor of the colony?—There are two sets of queries made by the Audit-office; one relates merely to the detail, and the other relates to the principle of any expenditure. The questions relating to the principle of an expenditure would be referred, through the Treasury, to the Secretary of State. If the Secretary of State should give an explanation and approval, that would be conclusive, with the concurrence of the Treasury; if not, the Governor would be called upon for a further explanation upon those points. Explanations of mere detail would be sent by the Audit-office directly to the accountant in the colony.

615. Mr. *Hope.*] Has it not been the habit latterly to send either a duplicate set of the questions or the questions, through the Colonial-office?—Latterly there has been a regulation that the duplicates of all queries sent by the auditors to the accountants in the colonies should be communicated to the Secretary of State, to be sent by him to the Governor; and the Governor is instructed to communicate to the accountants the answer that he may return, and the accountants to communicate to the Governor the answers they may return.

616. *Chairman.*] Supposing the Audit-office should suggest any improvements in the mode of keeping the public accounts, would those suggestions be submitted for approval to the Colonial-office, and by it communicated to the colonies?—They would. They would be sent by the Audit-office to the Treasury, and by the Treasury to the Colonial-office, and by the Colonial-office to the Governor.

617. Have any come of late?—Yes, with respect to the accounts of Ceylon, very lately; now they are in progress to the colony.

618. Are those as to the improved manner of keeping and examining the accounts?—Yes.

619. All functionaries connected with the Crown colonies are nominated by the Crown?—All the heads of departments.

620. Mr. *Hope.*] In Canada you did not find it easy, did you, to obtain the necessary information and returns for completing the Blue Book, required by the Colonial-office?—On the contrary, it was very difficult indeed; almost impossible, because

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because we were obliged to call upon a great number of officers for returns which it was very difficult to get them to make.

621. *Chairman.*] Does that refer to the financial or the statistical branch?—To both, for the customs returns were very difficult to get.

622. Mr. *Hope.*] By customs returns you mean the provincial customs?—Both provincial and imperial customs.

623. *Chairman.*] Is not the return of imperial customs made to the Custom-house here?—Yes, but there is a return, and a very detailed return, required for the Blue Books; and in Canada, as the navigation is open for a very short time only, and then the business is extremely great, the Custom-house officers were sometimes unable to make it out. There is always a great pressure of business there, and it was very difficult to get the returns.

624. Are not the Custom-house returns for the colonial imposts printed in Canada?—They are printed by the House of Assembly; in the Appendix to their Journals.

625. Is there a colonial auditor in Canada?—There is an inspector-general of accounts, one of the principal officers of the Government.

626. Is he nominated by the Home Government or the local authorities?—By the Home Government, under a sign-manual warrant.

627. Mr. *Hope.*] Latterly the habit has been to change the Inspector-general in Canada with other political changes?—Yes, he is a political officer; he there represents the Chancellor of Exchequer of this country, and is a member of the Executive Council.

628. *Chairman.*] Is it to the colonial auditor that the Colonial-office looks for a return of the national accounts?—The Colonial-office looks only to the Governor, and to no subordinate officer.

629. And the Governor would, in the exercise of his authority, apply to the colonial auditors?—It would depend on what the accounts were.

630. What accounts are submitted to the colonial auditor for Canada?—All the provincial accounts are submitted to him.

631. Has he any cognizance of the Custom-house receipts?—After they are paid into the hands of the receiver-general.

632. Are the Post-office accounts submitted to him?—No; the Post-office is an imperial establishment.

633. All of whose functionaries are appointed by the Postmaster-general?—Yes; at least it was so at the time I was secretary in Canada.

Lunæ, 28° die Aprilis, 1845.

MEMBERS PRESENT.

Mr. Aldam.	Mr. G. W. Hope.
Mr. H. J. Baillie.	Mr. Pringle.
Dr. Bowring.	Mr. Spooner.
Mr. Forster.	Mr. Trotter.

DR. BOWRING, IN THE CHAIR.

Mr. *John Woodhouse,* called in; and Examined.

Mr. *J. Woodhouse.*

634. *Chairman.*] WHAT office do you hold at the Custom-house?—Inspector of Plantation Accounts.

635. By plantation you mean colonial?—Yes.

636. You delivered in to the Committee of 1837, a statement of the Custom-house receipts and expenditures of the different colonies; can you state what colonies since 1837 have come under the cognizance of your department?—Port Phillip, South Australia, New Zealand, and Ceylon have been added since.

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637. Can you state to the Committee which are the colonies that do not pay the cost of collection at present?—Not without referring to the account with which I have furnished the Committee.

638. Are the gross revenues now paid into the colonial chests?—In a majority of the colonies they are.

639. Will you state to the Committee in which colonies they are, and in which they are not so paid?—In Nova Scotia, New Brunswick, New South Wales, Port Phillip, South Australia, Van Diemen's Land, New Zealand, Cape of Good Hope, Mauritius, Ceylon, Sierra Leone, Gambia, and St. Helena.

640. Has any general order emanated from the Custom-house authorities for the payment in of the gross revenues?—From the Treasury.

641. And which are the colonies which do not pay in the gross revenues?—I think all the West India Islands do not pay in the gross, but the charges of collection are deducted from them, except in the case of Jamaica, where they pay in nearly the gross, and the House of Assembly make provision for certain portions of the salaries, which are paid by the receiver-general of the island, under the authority of Acts of the Legislature, and under the supervision of the Commissioners of Public Accounts.

642. Is the non-payment of the gross revenues in those colonies in which they are not paid in, to be attributed to the influence of the local legislatures?—There is a certain portion of the duties applied to the payment of the salaries; and copies of the accounts have never been applied for; if they had been, they would have been granted.

643. Do not the functionaries of the Custom-house come at all in communication with the colonial legislatures?—Except through the governor.

644. Mr. *Forster.*] In those cases in which they pay the gross revenue into the chest, how are the officers paid?—By a warrant from the governor upon the colonial treasurer; they receive from the colonial treasurer a sort of imprest under the governor's warrant.

645. *Chairman.*] Has the payment of the gross revenues into the colonial treasury facilitated the keeping of accounts?—I do not think so; it has enabled the local government to see that all the money received has been paid in.

646. Has it added to the sufficiency of the local control?—So far, that they are compelled to pay in their receipts every week, and thus the Governor is enabled to raise an immediate charge against an officer who neglects his duty.

647. Does any periodical examination of the Custom-house chest take place, to ascertain whether the balance in hand corresponds with the balance in the books?—The second officer of the port is bound to see the receipts of the week paid over, so that there ought to be no balance at the end of the week.

648. But the object of the question was to ascertain whether there was any examination as to whether the daily balance in the books corresponded with the balance in the chest?—There ought to be no balance if the party obeyed his instructions; but day by day there is a balance, and the second officer is bound to see that it is there.

649. And that the accurate balance is paid in weekly?—Yes.

650. Mr. *Forster.*] But how is it ascertained that the collector has correctly paid in the amount he has received in the course of the week?—He must produce the receipt of the receiver. The second officer then sees that it agrees with his cash-book, and if he does he indorses it, and that receipt is the collector's discharge.

651. Mr. *Aldam.*] Is there a double set of custom-houses in all the colonies?—In a great many of them. It is dying away, I think. Jamaica has only one set now. There used to be two.

652. To collect both the Imperial and Colonial duties?—Yes.

653. *Chairman.*] And are those who now collect them appointed by the authorities at home or of the island?—At home.

654. Is there any difficulty in getting the authority of the custom-house officers who are appointed by the home authorities recognized by the local authorities?—None.

655. And have you found the amalgamation of the duties tend to facilitate the keeping of accounts?—I should say so.

656. Mr. *Aldam.*] Where the custom-houses are amalgamated are the duties collected by the same officers?—Yes; and accounted for according to the provisions of the respective Acts.

657. And

657. And collected separately?—Yes.

658. *Chairman.*] Do any yearly estimates come home to the Custom-house authorities here, either as to the anticipated receipts or disbursements of the colonies?—None.

659. Who gives authority to the governor for issuing warrants for the payment of the custom-house expenditure in the colonies?—The governor issues his warrant for the payment of money previously sanctioned by the Home Government.

660. Then the Home Government has given previous sanction, without reference to the Custom-house authorities?—With reference to the Board of England, who have been consulted upon it; and, in all probability, the governor has been consulted there as to the amount to be allotted to the various parties.

661. Do the Custom-house authorities here send out directions as to the manner in which the business is to be conducted?—Not annual ones; only when an establishment is about to be fixed.

662. And do they report as to changes to be introduced?—Whenever a vacancy occurs, it is considered whether it is expedient to fill it up or not, or reduce the expense.

663. Is there any difference in the principle of management of the custom-houses in the colonies and of the custom-house here?—The principle, I should say, is the same.

664. Has the system of double entry been introduced in the custom-house, either at home or abroad?—Neither.

665. Was not a recommendation of the system of double entry sent from the Custom-house to the Treasury?—Not that I am aware of. It may have been communicated, but I am not aware of it.

666. Do you know whether it has been introduced into the Excise department?—No.

667. You are understood to have stated, in 1837, that you were the auditor of the custom-house accounts of the colonies?—Yes.

668. What is the process of audit?—The process of audit is examining an account which professes to contain all the entries passed by every merchant from the time of a ship arriving until she is discharged.

669. And with respect to expenditure, what is the course?—The collector is bound to produce the authority under which he makes every payment; and he is bound to produce a receipt for every item he takes credit for.

670. Mr. *Forster.*] Does he send home copies of his accounts?—An original account made out from the record, which is attested by him and the second officer of the port.

671. *Chairman.*] Are all accounts accompanied by corresponding vouchers?—Yes.

672. And after an account has been audited by you, what becomes of it?—It is handed to the comptroller-general, with an abstract, as I stated in 1837.

673. And since then no change has taken place?—No.

674. What is the greatest arrear at present existing in any of your colonial custom-house accounts?—I should say the greater part of the accounts are received up to last January.

675. Up to what day would you say the whole of your colonial accounts have been audited?—Nearly to the end of 1842.

676. Then there are no arrears anterior to 1842?—No.

677. What steps do you take, in case of delay, in the receipt of accounts from the colonies?—Generally I advise the Board when they are in arrear; but there is one great check against arrear, which is, that the collector is bound to send his accounts within 14 days of the expiration of the quarter; he is bound to send by one ship a letter of advice, and a second letter of advice by the ship which brings them.

678. If there is any delay, what steps are then taken?—We call upon the party to produce his accounts.

679. And suppose there is any hesitation on his part, what is done then?—The Board send an officer down to make an investigation as to the cause of the delay.

680. And practically your accounts are never three years in arrear?—Certainly not. If any particular occasion should arise, such as the death of a party, or if any great irregularity should occur (though instances of that kind have not occurred of late), immediately steps are taken to examine the accounts of that particular port up to the latest possible period.

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681. Do you take the accounts in order as they come in?—We take them generally one year under another.

682. In case of the death of a functionary would you despatch that account immediately?—Yes.

683. Would the despatch of that account lead to the retardation of another account?—Of course something must be postponed to make way for it.

684. To what extent would that postponement be; would it be a year?—No, not a month.

685. Will you explain to the Committee what course is taken in case of any defalcation?—The first step that is taken is to see what is the extent of it, and then to call upon the sureties of the party for the amount of the debt, supposing the party not to leave any visible means of his own.

686. Is that done without any interference on the part of the Treasury?—Certainly; it is a question of management. If a man is declared to be a defaulter, the first thing that is done is to ascertain the extent of his debt, and for the solicitor to call upon the sureties for payment of the amount.

687. Then your action is immediate in the case of a public defaulter?—Yes.

688. And that without any interference on the part of the Treasury?—Certainly.

689. In auditing an account in your department, are there several successive examinations?—It passes through two hands.

690. Is your course to have in the first instance an examination of the account, then for that examination to be laid aside until certain queries are answered, and then for the audit to be resumed afterwards?—No; the account is examined, and the queries despatched to the port, and upon the receipt of the answer to the queries, the objection is either allowed or disallowed.

691. How soon after the receipt of queries in a colony do you expect the colonial functionary to make a reply?—They are generally anxious to get rid of any questions arising on their accounts; I should say a month or six weeks after they are received. Sometimes, where there are a number of outports, they would require some time to collect all the answers of the sub-officers.

692. Do you find it difficult to enforce immediate attention to the orders which are sent from the authorities here?—No.

693. Mr. *Hope.*] Those orders are sent to your own officers, are they not?—Yes.

694. Mr. *Forster.*] In case of any dispute between the collector and the merchant as to the rate of duty, is there any reference to the governor and council to decide that difference?—No; the usual course is, if there is any dispute as to the amount of duty, to take security for the difference in dispute, and to make an appeal to the Board at home.

695. But in that case must not a considerable delay take place?—Sometimes, and sometimes the question is decided by the legal authorities on the spot; it is a matter which may assume so many shapes at different times, that it is impossible to lay down a fixed rule as a rule of invariable practice.

696. Has the merchant any appeal against the authority of the collector?—Certainly; he has an appeal to the Board at home.

697. But no local appeal?—If the merchant thinks that the collector has taken more from him than he ought to have taken, he can appeal to the governor, who can call upon the collector for an explanation; if that explanation is not satisfactory to the governor, he would consult the law officers of the Crown, and would give him an order to abide by their opinion.

698. Then do you mean that practically there is an appeal?—Certainly there is, against anything a collector can do.

699. But you spoke of a reference home; is it not the fact that, in case of a ship calling at a colony, and staying only for a short period, if any grievance arose, there would be no remedy at all, practically, if the only remedy was to be obtained by a reference home?—I do not see how any question could arise in the case of a ship arriving or calling at a port, because there can be no duty payable until the goods are reported for home use.

700. You are aware, of course, that it frequently happens that a trading vessel calls at a colonial port, and disposes there of a part of her cargo, upon which she has of course to pay duty; the question just now put to you referred to such a case as that?—Of course the goods have been reported for home use, and the question

question is as to the amount of duty due. The collector says to the merchant, "I shall not deliver those goods until you pay such or such an amount of duty." The merchant is dissatisfied, and appeals to the governor; the governor consults the legal authorities, and their opinion the governor would abide by; and if the merchant was satisfied that the governor and the legal authorities were wrong, he would say, "I shall abide by the decision of the home authorities, and shall refer to them the question in dispute."

701. *Chairman.*] That is, the home authorities are a court of appeal?—Yes.

702. Mr. *Hope.*] Is there any mode by which these questions can be tried before a legal tribunal, if the parties in each colony choose to take that course?—Undoubtedly.

703. In what shape?—A merchant passes an entry for goods, and says, "For the duty upon these goods I tender you 20*l.*;" the collector says the duty ought to be 30*l.*; the merchant declines to pay the difference, and in the face of that lands the goods; the collector thereupon seizes them, and so raises the question directly.

704. Can that question be tried by an action for the improper seizure of the goods?—Yes, certainly; in every colony.

705. *Chairman.*] What would be the case in a representative colony?—It would be precisely the same there.

706. Mr. *Forster.*] In fact, the merchant or the supercargo can bring an action against the collector in the colonies?—Yes.

707. *Chairman.*] Do you adopt the same financial year in all the colonies?—The 5th of January, 5th of April, 5th of July, and 10th of October, except in Jamaica, where I think they take the last days of March, June, September, and December.

708. Jamaica is the only exception to the adoption of one uniform financial year?—Yes.

709. What are your regulations with respect to quarterly returns which are made to the Custom-house?—Many returns are sent home which go to other offices besides mine.

710. What is their character?—There are accounts of imports and exports, which are sent to Mr. Irving, the Inspector-general of Imports and Exports in the Custom-house; and there are other accounts which are sent to the Registrar-general of Shipping.

711. Is there any quarterly account showing the amount of receipt and expenditure?—That is part and parcel of the account that comes to me.

712. But independent of the annual accounts which are sent to you, are there also quarterly accounts sent in greater detail, to enable you to audit the annual accounts?—Yes. It is the quarterly returns that are sent in detail; the annual return is merely the total of the whole.

713. Is an annual return made up in the colony, as well as a quarterly return?—Yes.

714. And are the quarterly returns submitted to you in the same manner as the annual returns?—Yes.

715. Mr. *Forster.*] The collector receives his instructions as to the rate of duty he shall charge from the governor in council, does he not?—He does in many of the colonies, for they are founded on Acts passed in the colonies.

716. Mr. *Hope.*] As to all duties charged under Imperial Acts his instructions are derived, are they not, from the Commissioners of Customs?—Precisely.

717. And as to those charged under Colonial Acts, he receives his instructions from the local authorities?—Precisely.

718. *Chairman.*] Do you consider all the Custom-house functionaries in the colonies are responsible to the governor as well as to the authorities at home?—Yes; they are bound to obey the orders the governor gives them.

719. In case of a difference of opinion between the Collector of Customs and the governor, whom would the Custom-house functionaries obey?—They would be bound to obey the governor.

720. Mr. *Hope.*] In that case it would be done under protest, and an immediate report would be made home?—Yes.

721. *Chairman.*] You have delivered in to the Committee a general statement

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of the receipts and expenditure of the Customs revenue for the whole of the colonies; will you be so good as to furnish to the Committee a statement, in detail, as to one of the colonies?—I will do so.

722. Does anything occur to you which would be an improvement upon the present system of keeping the Custom-house accounts?—I am not aware of anything.

Jovis, 1° die Maii, 1845.

MEMBERS PRESENT.

Mr. Aldam.	Mr. G. W. Hope.
Dr. Bowring.	Mr. M'Geachy.
Mr. Cobden.	Mr. Pringle.
Mr. Forster.	Mr. Spooner.
Sir J. Hepburn.	Mr. Trotter.

DR. BOWRING, IN THE CHAIR.

Mr. *Hamilton,* called in; and further Examined.

Mr. *Hamilton.* 1 May 1845.

723. *Chairman.*] YOU gave in, as a supplementary account, a statement respecting the Falkland Islands?—Yes.

724. Have those accounts of the Falkland Islands undergone any examination and audit with reference to the Parliamentary grants?—The accounts of the Falkland Islands have been audited up to a late date, as will be seen by the statement, but they have not been audited in reference to the Parliamentary grant, because those accounts do not include the amount of Parliamentary grant, they include so much only as the accountant or the governor draws upon this country on the credit derived from the Parliamentary grant.

725. You have had an opportunity of seeing that the Parliamentary grant has not been exceeded?—That is not a point gone into by the Audit-office in the audit of the colonial accounts.

726. Then the Audit-office does not compare the expenditure of the colony with the grants made by Parliament for the colony?—No.

727. The Parliamentary Estimates are not referred to by the Audit-office when those accounts undergo an examination and audit?—That is a part of the examination which devolves more upon the Treasury and the Exchequer.

728. Mr. *Hope.*] Is it not the duty of the Treasury to take care that the Parliamentary grant is not over-drawn?—I presume that, in fact, the Treasury does take care of that.

729. *Chairman.*] But the Audit-office does not take cognizance of the conformity of the colonial expenditure with the amount of the Parliamentary grant?—No, inasmuch as the whole Parliamentary grant does not come into the account. The Parliamentary grant may be available in two or three different ways. In one case a credit may be given to the agent of the colony on the Exchequer, for certain portions only of the grant. In another case a colony may draw bills on the Treasury as they have occasion for the money, and those bills are usually paid by the Paymaster of Civil Services under orders from the Treasury; the Paymaster of Civil Services being the officer who usually receives the amounts of the Parliamentary grants from the Exchequer.

730. Then if a payment to the colony for a particular service exceeded the amount voted by Parliament, that would not be made a subject of report from the Audit-office, would it?—Not unless the account included only the amount of the grant for the particular service so specified, but the account includes also the general receipt and expenditure, and therefore such portion of the expenditure as was not covered by the grant must necessarily be defrayed out of the revenue or other sources.

731. Mr. *Hope.*] What you look to, I believe, is the voucher to justify the payment?—Yes, and also the authority.

732. *Chairman.*] If there be a specific Parliamentary grant for the colonial service,

service, and the amount of payments under that head be exceeded in the colony, would that excess be reported upon by the Audit-office?—We should not always look to the appropriation; we do not at the Audit-office go into that, unless there be specific instructions from the Treasury so to do.

733. In case of an expenditure made under a Parliamentary grant, is the Parliamentary grant communicated to the Audit-office, and a comparison established between the Parliamentary grant and the colonial expenditure? —It may, or it may not.

734. If an expenditure takes place in the colony under a Parliamentary grant, is a comparison established between the expenditure of that colony and the Parliamentary grant, by the Audit-office?—No.

735. Mr. *Aldam.*] You compare the total revenue with the total expenditure, and not the particular items of revenue with the corresponding items of expenditure?—The expenditure is vouched, and in all extraordinary circumstances there is special authority for the expenditure; if the expenditure included in the account be supported by sufficient authority, the expenditure is passed as justifiable expenditure out of sums included in the receipt side of the account, but which sums on the receipt side of the account would in general only include those portions of any Parliamentary grant for which the accountant may have drawn.

736. *Chairman.*] If the governor issues a warrant for the payment of a certain sum, do you compare the warrant issued by the governor with the Parliamentary grant, or do you only recognize the governor's warrant as an authority for the payment?—The governor's warrant is no authority for any special expenditure; and if the governor's warrant were for any expenditure other than established or ordinary charges, although of the nature of expenditure according with a Parliamentary grant, the usual course would be to report such expenditure to the Treasury, unless, together with the governor's warrant, authority from Her Majesty's Government, to bear out that warrant, were produced with the account, or had been previously communicated to the Audit-office.

737. How has the Audit-office cognizance of the conformity of colonial expenditure under Parliamentary grants with Parliamentary authority for those grants; have you or have you not cognizance of that question?—It is no part of the duty of the Audit-office, as a general rule, to go into the question of the exact appropriation of the Parliamentary grant.

738. You were so good as to say you would come prepared with some suggestions for the improvement of the colonial accounts; will you first point out to the Committee what you consider the defects of the present forms of estimate?—The principal defect of the present estimates is that they are not in all cases sufficiently detailed to afford a ready examination and comparison of the various heads of service in the accounts. In some of the colonies the estimates are too much lumped under a general head, and not always made out according to the different departments in which the expense is to be incurred. At Malta the estimate is better in this respect. I have drawn out a comparative statement here, showing, as regards Ceylon, how the account is framed, and what is necessary to be done on the audit examination by abstracting.

739. Will that exhibit practically the defects of the present system, and the difficulties you have to encounter?—It will assist to explain them. As regards established salaries, they are not in general included in the detailed estimate; they are only given in the gross. In the absence of the details of the established salaries to be paid each year, I apprehend that a very satisfactory opinion cannot be formed as to additions and alterations proposed by the governor and council as provisional salaries. And without these returns the established salaries have to be examined by schedules of establishments, which have become intricate as well as voluminous, in consequence of the additions and alterations made during a series of years.

740. Are not those additions and alterations regularly reported to the Audit-office, to enable them to carry on the comparison?—Yes, in general they are; but here are the schedules of establishments, with alterations noted from time to time; and here is a list of alterations. The labour of examining the accounts of salaries by such documents as these is very great, and the plan of estimate that I propose will obviate this.

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741. Are you prepared to put in a form of estimate which would remove the inconvenience of which you have been speaking?—Yes.

742. Is that form of estimate applicable to all the colonies which come under your cognizance?—I think it is.

743. Before you had prepared this estimate for the Committee have you had an opportunity of holding communication with any colonial authorities, and do they agree with you as to the superiority of this estimate over the forms now in use?—There is an unanimous opinion among all the officers connected with the colonial accounts in the Audit-office, that such an estimate would be of the greatest use; and I may observe, as to other colonial authorities, that when a few years since the auditor-general for Malta was in this country, the new instructions for Malta were drawn up in communication with him, and the plan of an annual estimate was well considered with him, and it is this plan I have taken as the ground upon which to frame a general form of estimate applicable to the large expenditure of the more numerous departments in other colonies. Malta has this advantage in forming an estimate, certainly; that being within fewer weeks' communication with England than other colonies are, I may say, months, the estimates can be formed at a later period, and therefore there are more accurate data to go upon. But still, with care and attention, there would be means even in more distant colonies, to estimate with sufficient accuracy.

Vide Appendix, No. 1.

744. The objection, as regards distance, does not apply to the form of the estimate, does it?—The form alone would do little, without filling up the particulars to be inserted in the form: the form goes to the nature of the details which should be given, as well as to a general plan. To a certain extent it might be difficult in a distant colony to know the full details a long period before; but that might be remedied by regulations as to a supplementary estimate.

745. Will you explain generally the advantages which you conceive would result from the adoption of these improved estimates?—First, as to enabling a control over the expenditure: if the principle of voting a lumping sum be admitted, it seems to me that the principle might almost equally apply to the whole, and that, out of the estimated revenue, a maximum sum might be voted for expenditure, subject only to the requirement of approved schedules of establishment, and special authority for expenditure of an unusual nature. Therefore, the adoption of a more precise estimate will effect a better control over the expenditure, and facilitate, as it appears to me, the decision of Her Majesty's Government upon the proposed expenditure.

746. These suggestions have hitherto gone only to the question of expenditure; have you anything to suggest as regards the improvement of the estimates for revenue income?—I think there would be much advantage in having a careful estimate of the income, and having the details which would compose that estimate furnished by the heads of departments entrusted with each particular branch of revenue or receipt, and the obligation that they should have very correct assessment rolls, or other means of assessing the revenue; so that it should be known by the authorities what ought to be collected under each head in each year, and what remained at the end of the year uncollected.

747. Would you recommend, as a means of facilitating the keeping accounts, that the gross revenue should be paid invariably into the colonial chest?—Unless the gross revenues are paid in, there cannot be an easy comparison with the amount.

748. Then you do recommend it: it would facilitate the examination of the estimate of receipts, if the gross revenues were paid into the colonial chest?—I was going to add, I believe the gross revenues in all cases are paid in. Unless the gross revenues be paid in, there could not be a comparison with the estimate.

749. You would recommend the adoption of that as a general principle?—Certainly.

750. Will you put in the improved forms which you suggest for adoption?—Yes.

751. Mr. *Hope.*] I believe, together with the tables which you have drawn out, showing the improvement in the estimates, you also have a written explanation of them?—I have a memorandum on the subject.

752. Can you, either now or before the Committee meets again, put in a paper containing this explanation?—Yes, I can.

753. *Chairman.*]

753. *Chairman.*] Will you add to the forms of the estimate which you have laid before the Committee, any general suggestions which you think will be useful?—Yes; they are attached to the form of estimate.

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[*The Witness handed in the following Papers:*]

SUGGESTIONS as to FORMS of ESTIMATE—in reference to Classification of Account, and to Audit Examination.

THE classification of the estimate should accord with the classification of the account.

The established salaries should be detailed in the estimate.

The provisional salaries, comprising every salary not sanctioned as fixed or permanent establishment, but recommended by the Governor and Council as additions to the establishment, should also be detailed in the estimate.

Contingent salaries are temporary salaries, varying in each year according to circumstances; they should also be detailed whenever the probable number of persons to be employed, and the rates, can be given. When this cannot be done, they may be estimated in totals for each department, but should be included in the estimate under the head of the department for which the expenditure is to be incurred.

Contingencies.—The head of each department should carefully consider and particularize all anticipated charges appertaining to his department, and avoid, as much as possible, estimating in the gross as "incidental," "miscellaneous," "unforeseen," and so forth. Any charges provided for in a gross sum, because they cannot be explicitly detailed in the first general estimate, should be concisely described at the same time that the supplementary estimate of new and additional charges is sent home, reference being made in each case to the gross sum which was intended to cover the particular expense.

The annexed comparative statement (X) will show the present want of accordance in the estimate, account, and classification for examination and audit.

In order to preserve the same uniform classification of service through each stage of the account, all monthly requisitions made by district agents or other heads of departments, with a view to obtain the approval and authority of the governor, should be according to form (A), and in order to ensure the preparation of the estimates according to the plan which has been explained, the head of each department should, in the first instance, make out separate estimates for each class of service in his department, on the same abstracts which he is to use for the accounts:—(B) to (G.)

When these separate estimates have been revised by the Financial Committee, and what is approved placed in a general estimate, according to the classified form of details—1 to 67; each head of a department should be furnished by the chief secretary with two printed copies of the settled estimate (Y), as general authority for the expenditure in each respective department, the said copies being authenticated by the signature of the chief secretary.

Every variation under authority or order, after the estimate has been so authenticated, should be recorded, together with the date of such authority or order, by each accountant, in marginal remarks on his copies, or, if extending beyond a few short references, on separate sheets, to be interleaved.

One such copy, with the name of the accountant distinctly written thereon, should be sent with the last month's account of the year to the local auditor, who should transfer the separate remarks, with any additional particulars that may be necessary to explain the fact of authority by Her Majesty Government, to a copy of the general estimate for the Audit-office, to accompany the accounts sent home for final audit (when the accounts are sent home quarterly, arrangements should be made for furnishing such information quarterly); and in the case of buildings or other works under special estimate, the last payment for each separate work should be accompanied by a statement showing the amounts expended for labour and materials, and the total cost compared with the total estimate according to the form (Z).

By following these rules, the arrangement of the estimate and of the accounts, and the classification for examination and audit, will closely accord; and, in general, any discrepancy will bring with it its own explanation. Much time will be saved, not alone to the Audit-office, but to the local auditor's office, because the explanations on the spot, as the discrepancies arise, will be given much more easily than when called for after a greater or less interval of time, and much correspondence will also be spared.

In addition to the actual saving of time, the requirement of fuller particulars under each class of service in the estimate, and of early and regular explanation as to particulars which have not been originally given,—first, with the supplementary estimate, and, secondly, by notes to both estimates, to accompany the accounts, will afford a better control over proposed expenditure, and a more efficient check on the outlay under each head of service.

The approval by Her Majesty's Government, or other decision on the estimates sent home to the Secretary of State, should in each year be regularly notified to the Audit-office.

The final examination in the Audit-office can then be worked rapidly as well as effectively; for one principal examiner will be able to take charge of more than one account and make the examination in chief of the abstracts and other principal portions of the accounts, while an assistant examiner, under his superintendence, is going on with the detailed examination of the vouchers.

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A specimen of the Audit-office working of this portion of the examination in chief, which goes to the comparison of the items of expenditure with the estimate, is annexed (Q).

A similar examination in chief would be carried on at the same time as to the revenue, and the collector's sub-accounts of receipts, if an estimate of the anticipated revenue and receipts of each year were furnished in detail (*see* Form R).

And in order that a sufficient check may be had upon the recovery of uncollected arrears, the monthly accounts of collectors should be given according to the Form (S). And each collector should, at the end of each year, furnish a statement of outstanding arrears, to be embodied in a general return according to the Form (T).

A separate statement should also be given quarterly of each class of deposits received into the colonial treasuries, showing the balance in each case, and the total balance; and all such deposits should invariably be included in the treasurer's public accounts.

A form of account current, embodying the general improvements in the classification of service which have been usually suggested by the Audit-office, is annexed (V).

An annual return showing the total received and expended for the whole of the colonies might be given in a condensed form (W).

The only suggestion which it occurs to me to make at the present moment, beyond the preceding remarks relating to correct and properly classified estimates, and their accordance with the accounts, and regular explanations in every case of material differences, and notifications of approval or other decision of Her Majesty's Government, is, that in order to ensure the efficient working of whatever may be deemed right and proper as future regulations, measures should be taken to secure their regular observance.

[*The Forms above referred to will be found in Appendix,* No. 1.]

754. Mr. *Spooner.*] Does the form of the estimate for colonial accounts which you have given in, differ from that which you gave in in the year 1837?—Yes, very materially; the form I gave in in 1837 was a form merely to afford an idea of the estimate, but I had no time whatever then allowed me to consider the working of it carefully.

755. Mr. *Forster.*] I think we are to understand from the evidence you have given, that the Audit-office has no absolute control over either the estimate or the expenditure, but its business is confined to matters of account?—Certainly so; the Audit-office ascertains that the expenditure charged in the accounts is borne out either by the specific sum in the estimate approved by Her Majesty's Government, or when no such sum appears in the estimate, by special authority in each case from the Treasury.

756. And that the accounts and vouchers are correct?—In all cases that there are proper vouchers; the question of vouchers being quite distinct from authority.

757. *Chairman.*] Are there any defects in the mode of keeping the accounts in the Crown colonies?—There have been very great defects, which are gradually wearing away; but up to the present moment they have been such as to occasion great difficulty and delay in the audit. For instance, the old system of the Ceylon accounts was replete with mystification, and such discrepancies in several transactions between particular accountants and agents of provinces, and other sub-accountants, as to render the examination most laborious and intricate. A representation was made to the Treasury in 1837 upon this subject, and the changes were postponed by the governor on the ground that the old system was well understood by the accountants in the colony. It was only in June 1841 that the alterations were effected, and being the middle of a year, it rendered the accounts of that particular year more laborious to examine than those of any other year. At length, in April 1843 efficient regulations were given, based on the suggestions of the Audit-office made in and since 1837; and the accounts of 1844 will be the first to include improvements, but these accounts have not yet been received, so that up to the present moment the Audit-office has not derived any advantage in the way of increased facilities, in the examination of the Ceylon accounts. The minute of instructions by the Governor of Ceylon, dated 19 April 1843, which I have here, will show the Committee the nature of the regulations referred to, and the result which may probably be anticipated.

[*The Witness handed in the following Paper:*]

Additional Instructions to the Auditor-General and Comptroller of Revenue, and to the Heads of Departments concerned.

To the office of auditor-general and comptroller of revenue is entrusted both the control of the revenue and the examination of the expenditure; in point of fact, a complete supervision of the whole accounts of the colony in every department. It is therefore of great importance that the duties of that office should be conducted in a proper manner, and executed

cuted efficiently; but this end will not be attained if the head of the department satisfies himself by merely seeing that the clerks attend to the examination of the arithmetical accuracy of the computations; in order that it may be attained, he must habitually give his personal attention to many of the matters placed under his supervision and control.

It is not necessary, for the purpose of these instructions, to make detailed mention of all these matters; it will be sufficient to give such explanation of what is desired as will enable the auditor and comptroller of revenue and public accountants in general, fully to understand the spirit in which it is required that they shall be carried out.

Revenue.

The auditor-general was nominated comptroller of revenue when the office of the commissioner of revenue was abolished, in order that he might give his attention to all those matters relating to the control of the revenue, which heretofore fell under the cognizance of that officer. It was desired that the range of his observation over such matters should be, to the full, as extensive as that taken by the commissioner of revenue; it was not however intended that he should exercise the same powers that that officer exercised, as for him to have done so would have been inconsistent with the spirit of other arrangements made at the same time.

It is the duty of the comptroller of revenue to make himself fully acquainted with the system of management and collection of the revenue pursued in each province, and to consider them positively, and comparatively, as to the different provinces, in all their bearings. Uniformity of system being so desirable, when it can be secured without any substantial sacrifice, he should obtain the fullest explanations of the reasons for any difference that may exist, and satisfy himself whether they are or are not sufficient to justify them. He should see that the revenue is properly secured, and regularly collected.

For the execution of these duties, it is necessary that he should make application to public accountants generally, and to the Government agents more particularly, for explanations, and that he should invite free and full discussion of points that may appear to him to call for notice; and that public accountants should freely render those explanations, and respond to those invitations.

It is believed that very little communication of the nature referred to takes place between the different Government agents, and that much good would be found to result from a more enlarged communication between them, either direct or through the medium of those references from the comptroller of revenue, which the system here enjoined, if properly carried out, would entail.

It is not for the comptroller of revenue to give directions for any changes in the system of management and collection of the revenue. Public accountants should give careful and dispassionate consideration to his suggestions; and if they think the measures recommended should be adopted, they should bring them to the notice of Government; if, on the contrary, they differ in opinion from the comptroller of revenue, it will be for him to submit the matter to Government if he thinks himself called upon to urge the adoption of his views.

Expenditure.

The auditor-general will derive much information as to the duties expected from him in the examination and audit of the accounts of expenditure, from a careful consideration of the remarks of the Commissioners of Audit. He will in these find it repeatedly and strongly enjoined upon him, that the spirit of his general instructions requires much more of him than that he should satisfy himself that the proper formal authority has been given for each charge, and that it is vouched for in proper form.

His duties in this branch are of a much more general and of a much higher and responsible nature, than such a limited conception of his instructions would imply.

The fact of any appointment having been sanctioned by the Secretary of State, does not relieve the auditor of the duty of reporting to the governor, if, from any alteration of circumstances, the expenditure may appear to have become unnecessary. Altered circumstances are constantly arising, to render it necessary to make additions to the fixed establishments; and as it cannot be but that, on the other hand, some alterations from time to time occur to call for reductions in particular branches of the establishments, it is for the auditor to see that all such reductions, as may appear to be practicable, be brought under the consideration of Government. In like manner, notwithstanding that a formal authority has been granted for any charge, it is his duty to exercise his own judgment on the propriety of its having been incurred, and in the words of the remark of most frequent recurrence in the observations of the Commissioners of Audit, to satisfy himself that the grounds upon which it was incurred or recommended to be incurred, were fully brought before and explained to the governor.

The contingent expenditure of the colony amounts to a very large sum, and it is in that branch particularly that constant and watchful attention is necessary for the enforcement of proper economy.

By a minute of the 17th ultimo, all fixed and contingent abstracts transmitted to the governor for warrant are directed to be forwarded through the Audit-office. It will be the duty of the auditor to examine these abstracts immediately that they are received. Where he has no observations to make upon fixed abstracts, he will pass them on at once to the colonial secretary. In the case of contingent abstracts to which he sees no objection, he will sign and forward them as usual. In cases where he sees reason to object to any

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expenditure, he will transmit, with the abstract objected to, a memorandum of the objections, for the governor's decision.

He is to consider with respect to each charge, whether it was necessary, and consistent with the real intentions of Government and with established rules.

When the charges are subsequently vouched for, he is further to satisfy himself that the particulars and the rates of charges are fair and reasonable. The prices charged for articles purchased, and the rates of wages of artificers and labourers, should engage particular attention; and if they appear too high, or if the charges made by different officers are found to vary, he should inquire into the circumstances, and if these are not explained to his satisfaction, the charges should be remarked upon.

It is of grave importance that the expenditure, under sanctioned estimates in particular, should be closely attended to, in order to secure proper economy and conformity with the intentions of Government. For instance, it may appear that the expenditure for superintendence is excessive, as compared with the amount charged for labour. The mere fact of the charge being defrayed under an estimate which has received the governor's sanction, will in such cases be no authority to pass the charge without remark.

By attending carefully to the spirit of the observations and remarks of the Commissioners of Audit, the auditor would be enabled, in many cases, to anticipate their objections, and to transmit with the accounts explanatory documents, which would otherwise be called for by them after the lapse of some years, when explanations are less easily obtainable.

Public accountants will see the necessity, with reference to what is required by these instructions of giving a full and clear description of each item of charge in the contingent abstracts, omitting only those details which are to be the subject of further examination on the receipt of the vouchers in which they are particularized. They will be careful in reciting the dates of the letters of authority to incur charges, and will in future add the number of the letters.

Notes must be made at the end of the abstracts, of the reasons for making payments in advance, of such of the charges stated to have been so paid which do not come within the description of pay of labourers and artificers.

Similar notes must be made of the reasons for incurring any charge, an authority to incur which has not been given.

The auditor is requested to attend carefully to all advances; he will bring to the governor's notice any advance which may appear to have been unnecessarily made; he will take particular care that no delay takes place in the adjustment of advances, and see that the advance warrants are laid before the governor with the usual certificate of settlement, without unnecessary delay.

GENERAL.

The auditor will give his early attention to the subject of the accounts of deposits received and paid, and that of the agents' day books, which have both been particularly remarked on by the Commissioners of Audit; and he will report to Government what provision can be made for supplying what is required in respect thereto.

In order that he may acquire and keep up that local knowledge which is necessary for the complete fulfilment of the duties above described, it is obviously necessary that the auditor-general and comptroller of revenue should make occasional circuits to the several provinces. He will thereby acquire much useful information as to the condition of the revenue, and the possibility of improvement, and introduce a greater uniformity of system; and it would be his duty at each station to examine the books, in order to ascertain if they are kept in that clear and methodical manner which is of such importance.

By His Excellency's Command,

Colonial Secretary's Office, Kandy, 19 April 1843.

P. Anstruther, Colonial Secretary.

758. Have you any suggestion to make of a general character for an improvement in the mode of keeping the accounts of the colonies, in addition to the mode previously set down?—The suggestions hitherto made have been chiefly in reference to defects in the particular colonies.

759. Is it your opinion that some general plan for the improvement of keeping the books of public account in the various colonies might not, with advantage, be adopted for the purpose of uniformity?—No doubt further advantage might be derived from further attention given to the subject; but it is a subject, as it appears to me, of some difficulty, in consequence of the different nature of the accounts in the different colonies, and much must depend upon the persons holding various situations as sub-accountants, and clerks in trust, many of whom are natives.

760. But as you have proposed a general uniformity of estimates, would not a general uniformity of account keeping be a consequence of the adoption of an uniformity of system; do all the accountants keep their accounts by double entry?—I should say not; but their books are not sent home.

761. Do you think the introduction of the double-entry system into the Crown colonies would much facilitate the audit?—If it were perfectly carried out in the colonies, there is no doubt that, in large transactions, the check upon them

them would be more satisfactory, and would be more easy; but the Committee will allow me to say that it would be absolutely necessary that the sub-accountants, as well as the principal accountant, must be thoroughly versed in the system of double-entry, otherwise the door would be opened to an inferior, crafty person, over-reaching by that very system, possibly, others who had the superintendence, and might not so well understand it.

762. Does not the character of the double-entry system present a system of perpetual checks?—To all that understand it. As to the result of accounts, certainly it is a very perfect system; it enables you to see, at any time or moment, the state of your different transactions; and for that reason it is a system which, in mercantile transactions, can hardly be dispensed with. I was alluding to the actual state of transactions of various different provinces and different sub-treasuries, as requiring, in my opinion, much attention if the system were introduced, and to the perfect competence of the persons to be employed under such a new system. I see advantages on one side and difficulties on the other, but cannot form an opinion without investigating the case in all its extensive bearings.

763. Is not the knowledge now of the double-entry system very generally diffused?—I should say it was not diffused among inferior persons in the colonies, and that in many colonies it is chiefly confined to mercantile houses.

764. What is your opinion of the double-entry system?—It is a beautiful system; but it must have efficient persons perfectly competent to carry it out.

765. What are generally the causes of the delay in sending home the colonial accounts?—I presume the cause of delay hitherto has been, in some of the colonies, want of sufficient active superintendence on the part of the auditor or the accountants.

766. What would you suggest to remedy this state of things?—I think the accounts are now coming home very regularly.

767. From all the colonies?—Yes, I think so; all the Crown colonies. The delay latterly has been chiefly in carrying out suggestions and answering queries.

768. Does the delay arise from an unwillingness to adopt the suggestions of the Audit-office for the improvement of accounts?—Not exactly this; I should say rather from the time and attention required on the part of the principal person to go into the questions; and in some cases to which I have referred, there has been neglect. I think it would be very desirable that a short time should be fixed for replies to all communications from the Audit-office, stating what may be the reasons, if any, for not replying in full, and when further explanation might be expected.

769. Mr. *Aldam.*] Is not that done now; when the query goes out it is partially answered; and then do they not state that further explanation will be given, as far as it can be obtained?—That is not always the case.

770. Mr. *Hope.*] Of course each case must depend upon its own circumstances, according to the defects of the question and the complication of the account?—Exactly so; and it is in cases of more difficult questions that there has been greater delay. The check upon that would be, that an answer should be sent within a given period, however difficult the question may be, explaining when the whole would be answered; and then the Audit-office, if the time elapsed, would report it at once to the Treasury.

771. *Chairman.*] We had in evidence that the Custom-house authorities invariably enforce a prompt answer to the questions sent out from the Custom-house department; is there any reason why the functionaries in the Crown colonies should not be compelled also immediately to send answers to queries which emanate from the Audit-office?—Not if instructions to that effect were given.

772. Mr. *Hope.*] Do you apprehend that the questions which arise in the Customs' accounts are more or less difficult than those which arise upon general colonial accounts?—I should say that the questions arising upon Customs' accounts must, in many cases, be a simple question of immediate reference to a day entry in the book, and could be answered almost the same day it was received; but there may also be difficult questions.

773. *Chairman.*] Supposing the Audit-office communicate with any colonial accountant, and that colonial accountant does not attend to the suggestions or answer the queries of the Audit-office, what period would be allowed to elapse without calling the attention of the governor to the delay?—I believe

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I have answered that question in my former examination. The improvement, I think would be, that there should be a time fixed for sending an answer, and if only partial, pointing out what are the difficulties in sending a complete answer.

774. There is no limitation of time?—There has not been.

775. And that is one of the improvements you would suggest?—Yes.

776. Mr. *Forster.*] When you find any confusion in the accounts, or any difficulty in auditing them, are you in the habit of giving directions for their being kept and sent home in a more clear and satisfactory manner?—Such suggestions form part of the queries sent out; and if they involve any important change, a report is made to the Treasury on the subject.

777. *Chairman.*] Now allowing for the time necessary for receiving an answer from a colony, what period would you consider a fair allowance to the colonial accountant for answering queries sent from the Audit-office?—I should say the longest period for sending a first answer should be three months.

778. Mr. *Hope.*] I believe the suggestion you wish to make is this; that a rule should be laid down, that all accountants should return an answer to the queries sent to the colony within three months; and that it should not be a sufficient excuse for returning no answer, that there was a difficulty which could not then be explained; but the answer should state, as the excuse for not giving a full answer, the existence of that difficulty?—Yes, and what was doing to obtain further explanation.

779. Mr. *Spooner.*] When were the instructions for the intended improved method of keeping accounts sent to the colonies?—I think about 1840 or 1841. It was at this time that new instructions and new forms of accounts were sent to Malta, and since, to other colonies.

780. *Chairman.*] To which of the colonies have these new instructions been sent?—As to complete new instructions, they have been sent to all new colonies, such as Hong Kong, New Zealand, and Australia.

781. You have stated that you think the accounts are now coming home in a more satisfactory state; to what do you attribute that more satisfactory state?—To the new instructions that have been given in some cases, and to the constant observations of the Audit-office during a series of years, the effect of which is now beginning to develope itself.

782. Do you recommend further instructions to be sent out, until the effect of which you have spoken has fully developed itself?—As to complete new instructions, I doubt the advantage of preparing such, until further opportunity be afforded to judge of the effect of recent instructions and suggestions for amending the accounts. As to the advantages of some stringent regulations to be prepared at once, I have no doubt. I think it would be desirable to embody, as general regulations applicable to all the colonies, some short directions on leading principles of account, and also on some other matters, which experience has shown to be eminently necessary to facilitate and expedite the audit of colonial accounts (such as the estimates, the answers to queries, the condensed references to authorities, and so forth); and that such a code of general regulations should be sent, carrying the full authority of directions emanating from the Secretary of State, in consequence of recent inquiries.

783. Mr. *Forster.*] Are we to understand that all the suggestions have been made that you deemed necessary up to this time: have all the improvements in keeping accounts in the colonies been suggested which you consider necessary at present, viewing matters as they stand?—The consideration of further questions would be of so much importance, that at the Audit-office we should hardly be able to suggest further at the present moment.

784. Mr. *Aldam.*] Certain instructions have been sent out to the particular colonies; in consequence of those instructions improvements have been introduced in the case of those colonies; but you think it better to allow those improvements to be worked out before you introduce any general change of system?—Yes; for the purpose of giving time to consider those further changes well and maturely.

785. Mr. *Forster.*] Do you consider the Committee has before it all the improvements which have been suggested: have you detailed to the Committee,

mittee, and has the Committee now before it, an account of those improvements and suggestions to which you refer as sufficient, in your opinion, until their working has been ascertained?—I believe they have. I have already referred to the instructions to Malta; I have also given in a minute of instructions by the Governor of Ceylon. These, with the answers I have given to the several questions put by the Committee, will, I think, show the Committee the nature of the improvements which have been suggested by the Audit-office, and enable them to form an opinion as to the result which may be anticipated.

786. *Chairman.*] Are not the suggestions you have laid before the Committee to-day, and which you say you have had the advantage of communicating with other parties, independent of the various improvements which at the suggestion of the Audit-office have already been adopted?—Not exactly as regards the estimate, it is only a better manner of working what has been already recommended, and is acted upon.

787. It is a better manner?—Yes.

John Le Gall, Esq. called in; and Examined.

788. *Chairman.*] YOU are an inhabitant of the colony of St. Vincent?—I am.

789. Do you exercise there any public function?—I am a member of Council and a member of the Committee of Public Accounts.

790. Can you furnish the Committee with any late account of the receipt and expenditure of that colony?—I can; I have prepared an estimate of the expenditure of the colony of St. Vincent for the last year.

791. Does that account represent the colony's revenues?—It does; it represents everything, with the exception of the gross revenue of the customs.

792. Are the gross revenues under every head of receipt paid into the colonial chest?—All, with the exception of the customs.

793. Will the accounts exhibit the gross receipts under the head of customs?—Yes, they would; but the customs deduct 10 per cent. from the gross amount of the duties collected, for the payment of the salaries of the officers of the customs.

794. After the deduction of that 10 per cent. the balance is paid into the colonial chest?—Yes. The colonial accounts with us are most particularly kept; they are kept by double entry, and they are paid every three months after being examined by the committee; the committee is formed of two members of the Council and four members of the House of Assembly. We meet a day or two before the legislature is called together, every three months; and those accounts are most minutely examined.

795. Who appoints the auditors for the accounts of St. Vincent?—They are appointed by the President of the Board of Council and the Speaker of the House of Assembly.

796. And how are the estimates prepared which precede the accounts?—They are prepared by a competent accountant, a clerk.

797. And to whom are they submitted for previous approval?—They are submitted to the committee. Every calculation is checked; the calculation of the collection of the duties even, by the customs; the calculation of the collection of all sums by the treasury upon imports; the calculation also upon the taxes derived from the gross amount of produce under an agricultural tax of one-and-a-half per cent.; also an income tax of one-and-a-half per cent. Every item is checked before the committee; and before the treasury account is passed the committee are obliged to make a declaration that they have not only most minutely examined every item of the accounts, but have also counted the money in the treasury chest; they give an estimate of it, and then the two members of the Board of Council lay before that Board the accounts that have been passed, upon which their declaration is made, and the members of the Assembly lay before that House a similar document.

798. How often are the contents of the treasurer's chest tested?—Every three months.

799. And the amount of money in his possession is compared with the balance that appears in the cash book?—Yes, and it is directed to be placed in the bank.

800. You stated that the accounts are kept by double entry?—Yes.

801. Does

J. Le Gall, Esq.

4 May 1845.

801. Does the ledger represent all the departments of receipt and expenditure that are found in the estimates?—It does.

802. Have you found any difficulty in the colony in retaining clerks and functionaries who understand the double-entry system?—None whatever. I am a merchant myself, and know it to be the fact; and indeed, in every mercantile establishment there are clerks competent to keep accounts by double entry.

803. And there would be no difficulty in the colony in finding clerks for such a purpose?—None whatever.

804. Have you any knowledge of the state of things in other West India islands?—I have a little, but not sufficient to give evidence upon them.

805. In your experience as a merchant, do you think there would be any difficulty in finding clerks who understand the system of double entry?—No; I know there are a great many persons who understand it.

806. Practically have you not found the use of the double-entry system in your own colony a great advantage, and a great security for the correctness of the accounts?—Certainly; I do not see how the accounts could be kept without.

807. Mr. *Hope.*] How long have you had it in operation?—I should say ever since my recollection. I should think for the last 20 years or more.

808. *Chairman.*] There is no difference of opinion as to the superiority of that mode of book-keeping to the mode of book-keeping by single entry?—None whatever; in fact, the way in which every item is scrutinized with us shows it necessary. Our expenses are most economical; the whole expense of the island of St. Vincent does not amount to more than 18,000*l.* a year. Everything is particularly scrutinized.

809. Do you not think that the system of double entry would enable you with much greater facility to detect irregularity or fraud than any other system?—Certainly.

810. And it is your opinion that this system is as applicable to public accounts as it is to commerce?—I should say so decidedly; it is by far the best plan.

811. Can you state from your own knowledge whether the system of double entry has been adopted by any other colony?—Yes, in the island of Barbadoes.

812. And with similar advantageous results?—Yes; and I am pretty sure it is the case in all the islands where there are Legislative Assemblies.

813. Therefore, if the Committee should recommend the general introduction of the double-entry system into the colonies, are you of opinion it would be easy to find functionaries capable of giving effect to such a recommendation?—Certainly I am of that opinion; there can be no difficulty about it whatever.

814. Mr. *Hope.*] You do not send home your accounts here for audit?—No, our accounts are very trifling. You have the substance of the accounts in the Blue Book sent to the Colonial Office.

815. Mr. *Forster.*] You attribute the lightness of your taxation to the accuracy, in some measure, with which the colonial accounts are kept?—Certainly; and to having the control of our own affairs.

816. *Chairman.*] What course is taken in your colony for giving publicity to the estimates; after the estimates are approved by the committee of which you have spoken, what course is taken to give those estimates publicity?—They are always published.

817. In the public newspapers?—Yes.

818. And are the accounts also published of the expenditure?—The accounts are also published, and every claim upon the public. Our accounts are paid every three months, and the name of every individual claiming anything from the public is published by the committee in the public papers.

819. And in auditing the accounts afterwards, of the receipts and expenditure, is a comparison always instituted between the receipt and expenditure, and the preliminary estimate?—Yes, always.

820. Mr. *Aldam.*] Are the colonial and imperial duties collected separately?—Yes; the imperial duties are collected by the customs, and the other duties are collected by the treasury.

821. And there are two sets of custom-houses?—No; we have an import duty

duty of three per cent. on the value of all articles imported, which is collected by the island treasury; this revenue does not pass through the customs; the customs collect the imperial duties.

822. Mr. *Hope.*] In short, the treasury act as a colonial customs' officer, and they collect the colonial customs?—The colonial treasurer collects everything but the imperial duties.

823. Mr. *Aldam.*] Ninety per cent. of the imperial accounts are paid over to the imperial chest?—To the colonial chest.

824. And 10 per cent. is sufficient to pay the expenses of the collection?—In many instances, but not in all; in many instances they have drawn for the difference, but in general it is sufficient to pay all the salaries.

825. Drawn upon what?—The Government; and on the other hand, I presume, when the amount has been more than sufficient, it has been remitted to the home Government.

826. *Chairman.*] How many custom-house functionaries are there in the island?—Six.

827. Could the custom duties in the island be collected by local functionaries on cheaper terms?—Certainly.

828. You think five per cent. would be sufficient to discharge all the expense of collection?—Yes, fully.

829. Mr. *Aldam.*] And at present there is upon the whole a charge upon this country for that?—Those accounts do not come under my examination; I merely spoke from what I have frequently heard; I know in many instances the difference has been drawn for upon the Home Government, but in general the 10 per cent. is sufficient to pay that.

Mr. *William James Page*, called in; and Examined.

830. *Chairman.*] HAVE you read the evidence that was given by Mr. Johnson before the Committee on Colonial Accounts in 1837?—I have.

831. And are you prepared to state what has been done since that period in reference to receipts for Post-office accounts in the various colonies?—I think I am not prepared to state that.

832. Have you brought before the Committee the last accounts you have received of each colony?—I have.

833. Will you put those accounts in?—I have only the originals.

834. Will you read the list of the colonies of which you have brought Post-office accounts?—Barbadoes.

835. Since 1837 what colonies have been added to the Post-office department?—Hong Kong and New Zealand; and we are about to receive under the control of the Postmaster-general, Belize, Honduras.

836. In all these colonies are the functionaries appointed by the Post-office authorities at home?—Yes; the present deputy-postmaster-general of New Zealand has been appointed by the governor, but subject to the approval of the Postmaster-general.

837. Are the subordinate authorities in New Zealand appointed by the deputy-postmaster-general of New Zealand?—Yes, or by the local government.

838. Have there been any additional internal communications introduced into the colonies since the Report of 1837?—A great many in British North America.

839. The receipts from all the colonies for post-office accounts are remitted to the mother country, are they not?—When there is a surplus above the expenditure.

840. Can you state in which of the colonies the expenditure exceeds the receipts?—I cannot speak as to New Zealand, because we have only very recently received the first account current; nor can I speak to Hong Kong; but with regard to the others, I think I may say it is only in Nova Scotia that the post-office expenditure exceeds the receipts.

841. Can you state what was the last annual amount of gross revenue from the whole of the post-office establishments in the colonies?—From the last accounts received from the several colonies, the gross receipts for the year were 99,412 *l.* 15 *s.* 4 *d.*

842. What year was that?—It is not for a perfect year. From Canada and Jamaica it is for four quarters, ending the 5th of October 1844. From all the other colonies it is for four quarters, ending the 5th of January 1845.

Mr. *W. J. Page.*

1 May 1845.

843. That being the gross revenue, what is the amount of the post-office expenditure under post-office authority?—£. 67,752. 2 *s.*; but besides the gross receipts which I have mentioned, there has been the sum of 765 *l.* 9 *s.* 11 *d.* voted by the Provincial Legislature of Nova Scotia in aid of post-office communication.

844. Do those disbursements include charges for the conveyance of letters by steamers?—They do in Canada; not from the mother country to the colony, but for internal communication by steamers.

845. Mr. *Hope.*] On the whole North American postage we are very much out of pocket, including in that the expense of crossing the Atlantic, are we not?—Yes.

846. *Chairman.*] Can you state which are the colonies in which steamers are employed for post-office purposes?—You are aware that there are steamers employed between all the West India colonies.

847. Do they come under the local post-office expenditure?—No; there is a steam-boat between Nova Scotia and New Brunswick, and there are several steam-boats appointed by the Post-office for conveying mails from one part of New Brunswick to another, and also from one part of Canada to another.

848. Are there any steamers communicating between the different parts of Australia?—The post-office department in Australia is not under the control of the Postmaster-general; there is a commission inquiring as to that, with a view of placing it under the control of the Postmaster-general of this country.

849. Mr. *Hope.*] That was issued in consequence of repeated complaints of irregularity, both in the interior of that country and in the communication with this country, was it not?—Yes.

850. *Chairman.*] Can you give us a list of the places in the colonies which are independent of the Postmaster-general?—Yes.

851. By whom is the postmaster-general of Colombo, Ceylon, appointed?—Either by the Colonial-office or by the Colonial Government.

852. Is the form in which the accounts are kept in the colonies precisely similar to that in use in the mother country?—I imagine not, but I do not know.

853. Do you know whether any models as to the form in which the accounts should be kept are sent from the Postmaster-general to the post-office authorities in the colonies?—I do not know whether there are or not, there are so few colonies where there are internal posts; but the accounts of the colonies where there are internal posts, are very similar in form.

854. Are the post-office receipts on the increase in the colonies generally?—There has been a considerable reduction of postage in British North America and Jamaica lately, which has caused the receipts to be lessened instead of increased in those colonies.

855. Is that from extending the facilities?—From reducing the postage, and charging by weight, instead of charging as we used to charge before.

856. Has one uniform system of charge been introduced into the colonies?—In all of the colonies under the control of the Postmaster-general.

857. Is Nova Scotia the only colony in which there has been a reduction of the rates of postage?—No; in British North America generally there has been a reduction of postage, caused by charging by weight instead of by enclosures; and that is the case in Jamaica also.

858. How does the Post-office regulate the exchanges with the colonies?—The accounts are all kept in sterling.

859. Is the postage charged in sterling?—Yes.

860. What would be done in a case were there was no sterling currency; is it reduced by an order of the Postmaster-general to the local currency?—Yes; in British North America the postage is chargeable in sterling, which is levied in currency by adding one-ninth to the amount in sterling; no alterations having been made in consequence of the altered value of the dollar.

861. Is the power of franking exercised in any of the colonies under the Postmaster-general?—It has been abolished in all the colonies under the control of the Postmaster-general. It only existed in British North America and Jamaica, and it was abolished there in January 1844.

862. Has

862. Has the governor the power of franking?—No.

863. The Post-office rate is levied on every letter now conveyed, is it?—It is chargeable on every letter; but it is remitted in the West India colonies upon the letters addressed to the governors, on service.

864. In those colonies having representative Assemblies do the post-office accounts in any shape come under their cognizance?—I believe in most of the colonies where there are Assemblies they call for copies of the accounts rendered; but they are only rendered in case of their calling for them.

865. Are these representative Assemblies consulted as to the rates to be levied, or is it wholly in the breast of the Postmaster-general?—I have no doubt the opinion of the Assemblies would be consulted in the event of the Home Government proposing to make any reduction in the postage.

866. To whom are the post-office colonial accounts referred for audit?—They are sent for the examination of the Accountant-general of the Post-office in London, and by him included in his general accounts of the Post-office department, and sent to the Audit-office from the General Post-office in London.

867. When sent to the Audit-office are they accompanied by the vouchers or documents as evidence of their accuracy; or are they merely a transcript of the accounts without documents?—I believe they are accompanied with the vouchers.

868. Is the release of the Audit-office necessary to exonerate the functionaries of the Post-office in the various colonies?—I imagine so. The officers sending home accounts are liable to be called upon for any query from the Audit-office.

869. Are any bonds or securities taken by the Post-office as a security from the colonial functionaries of the Post-office?—From every deputy-postmaster or deputy-postmaster-general a bond is taken.

870. Similar to that which is given at home?—It is necessarily altered in those colonies where the deputy-postmaster-general has deputy-postmasters under him. In fact it is not in any case exactly similar to the bond taken of the postmasters in this country, but it is prepared on the same model.

871. What proportion does the amount of security given bear to the amount annually received by the colonial postmaster?—I am not prepared to say that there is any scale laid down; but when a postmaster is appointed for the first time at any place, it is usual for the officers of the Post-office to consider what sum of money he is likely to have at any time in his hands belonging to that department, and to fix the penalties of the bond at a sum covering that sum.

872. Is the colonial postmaster compelled periodically to remit the amount of his receipts?—The instructions desire him to remit by every packet.

873. Does he remit the gross revenue, or is he allowed to deduct from the revenue the expense of his establishment?—He remits on account of the balance remaining in his hands.

874. What is the authority exercised by the Postmaster-general at home, in order to provide security that more shall not be deducted than is necessary for the expense of the establishment?—The Accountant-general's department in London has an estimate of the revenue of each colony, and he is careful to see that the remittances received from the colony are proportioned to the estimate, and he reports him as being a defaulter when he observes that he has not remitted equal to what ought to have been the revenue of the post-office in the colony.

875. Is an annual account of receipt and expenditure of each colony that comes under the Postmaster-general, sent for his approval?—No.

876. How frequently is it furnished?—There is no estimate sent home; it is an estimate which the Accountant-general, from the nature of his duty, is enabled to prepare on examining accurately the postmaster's accounts; he is enab ledto state the average revenue of every island.

877. Does the estimate originate with the Post-office Department here, or with the Colonial Department?—Here.

878. Is any statement made annually of the anticipated expenditure of the colonies?—I am not aware of it.

Jovis, 22° die Maii, 1845.

MEMBERS PRESENT.

Mr. Aldam	Mr. M'Geachy.
Mr. H. J. Baillie.	Mr. G. W. Hope.
Dr. Bowring.	Mr. Pringle.
Mr Forster	Mr. Trotter.

DR. BOWRING, IN THE CHAIR.

Mr. *Frederick Leman Rogers*, called in; and Examined.

Mr. *F. L. Rogers.*

22 May 1845.

879. *Chairman.*] WHAT situation do you fill in the Audit-office?—Chief Inspector.

880. What colonial accounts come immediately under your cognizance?—Only the accounts of the expenditure of the Falkland Islands.

881. Were not the accounts of the Swan River referred to you?—The early accounts, namely, for the first three years.

882. In what state were those accounts?—Very defective.

883. What were the principal defects?—Want of authority, and also want of vouchers; chiefly want of authority.

884. What has been done to improve the accounts of the Swan River?—A great deal has been done; the expenditure was taken out of the hands of the governor, and a commissariat was sent out, and the receipt and expenditure was conducted by him from the year 1832.

885. From what period do you think an improved system of accounts has been adopted in the Swan River?—I should say from 1832 up to the present time.

886. Were the accounts of South Australia also referred to you?—The account of the Treasurer in England was referred to me; there are two treasurers, one in England, and one in the colony.

887. That is the account directly dependent on the Home authorities?—The account of the treasurer in England is a very anomalous and unusual sort of an account. It contained no public money, the first account. It consisted of money raised in this country under the Act of Parliament, by loans, and by the sale of lands.

4 & 5 Will. 4, cap. 95.

888. And the accounts represent the appropriation of that money?—Yes.

889. Mr. *G. W. Hope.*] Does that refer to the period at which South Australia was under the South Australian Commission?—Yes.

890. *Chairman.*] Were those accounts kept in a satisfactory state?—I should say they were not.

891. What were the defects of those accounts?—Want of authority, and want of accounts of expenditure in the colony.

892. Want of authority from whom?—The account was made by the Act of Parliament, a public account, and, therefore, we should require the authority of the Secretary of State.

893. Do you mean that money was appropriated there without the authority of the Secretary of State?—In the first instance there was a deficiency; but I dare say it has since been supplied.

894. Does the Act of Parliament make them directly accountable to the Audit-office?—Not directly to the Audit-office; but that the accounts should be audited in the same way as other public accounts.

895. In what respects were those accounts unsatisfactory?—I proceeded a very little way in them; they were taken out of my hands; I believe they have been passed since; I am not quite prepared to state all the objections to them.

896. Did they appear to you to be presented in an unsatisfactory state to the Audit-office?—As an account I do not think it was; the treasurer rendered a regular account; but the expenditure was altogether anomalous; it was new, and unlike any account ever rendered before to the Audit-office.

897. Now,

897. Now, with respect to the accounts of Western Australia: have the accounts of Western Australia come under your cognizance?—The three first years, from 1829 to 1832.

898. Were they rendered in a satisfactory state?—They were pretty well made up, considering the peculiar circumstances of the colony. The governor and his party were sent there almost without instructions as to accounts; to a place where there were no habitations but tents; and of course the expenditure was very irregular at first; by degrees it got better; and in 1832 the Government sent out a commissariat.

899. Can you describe to the Committee the manner in which accounts are generally examined and audited in your office?—I think that has been stated many times to different Committees of the House of Commons, particularly in a paper laid before the Select Committee on Public Accounts, in Session 1830–31. 40. No. 6, p. 216; but the details in which particular accounts are examined, differ according to the account.

900. Is there no general system of examination applied to all the Colonial Accounts?—I can hardly say more than that the Acts of Parliament relating to the auditing of public accounts, require that there shall be an authority and a voucher for every payment.

901. What are the powers which the Audit Board possess, for allowing, or rejecting, or requiring vouchers on an account?—I think that is very clearly defined by the Acts of Parliament; they can allow nothing except under the control of the Treasury. 25 G. 3, c. 52. 46 G. 3, c. 141. 53 G. 3, c. 150.

902. To what extent do they exercise power, independent of the Treasury?—I am not aware that they exercise any power independent of the Treasury, except that there is the power given them by the Act of Parliament to allow payments without vouchers, to any amount, on reporting the same to the Treasury. 53 G. 3, c. 150.

903. The Audit-office have the power of allowing and passing accounts without vouchers, having had the previous sanction of the Treasury to do so?—Yes, for stating for allowance particular items of expenditure, with or without the previous sanction of the Treasury, always reporting the same.

904. Do such cases frequently occur?—Yes.

905. Can you mention any cases in which accounts, not having been accompanied with the corresponding vouchers, have passed the Audit-office under the authority of the Treasury?—I cannot mention any accounts generally, but particular payments; not any accounts in the mass, I mean.

906. Mr. *Forster.*] What is the nature of the service to which such a system applies?—Any service; any of the accounts that come before the auditors; any part of the public expenditure.

907. That accounts may be passed on the authority of the Treasury without vouchers?—That particular items of expenditure may be passed by the Commissioners of Audit without vouchers, reporting the same to the Treasury.

908. What is the general nature of the expenditure to which such a system applies?—Where the Commissioners are persuaded that the payments have actually been made; for instance, where vouchers may have been lost, lost at sea or destroyed by fire.

909. *Chairman.*] What would be the case where there was no evidence of the destruction of the vouchers?—Then, I should say, they were not authorized to pass anything of the kind. Unless they have some evidence that the payments have been made, I do not think they are authorized to pass anything without a voucher.

910. As a matter of fact, are accounts so passed without vouchers?—I should say not without some conclusive evidence of payment, independent of the vouchers.

911. Mr. *Trotter.*] Did you ever know of any accounts passed by the Treasury, for which there was not some tolerably ostensible reason for the vouchers not being forthcoming?—I cannot say that I recollect any case exactly as you put it; I do not immediately recollect any case where large sums have been allowed without vouchers, but I infer there must always have been some reason for such a course.

912. Mr. *Forster.*] Does the Audit-office assume the authority of judging of the reasons assigned for the vouchers not being produced?—The Audit-office have the power, under the Act of Parliament, to pass any sum they please without vouchers, reporting the same to the Treasury.

913. Then they are the judges, independent of the Treasury?—The Treasury may allow or disallow, and confirm or not the decision of the auditors.

Mr. *F. L. Rogers.*

22 May 1845.

914. Mr. *G. W. Hope.*] They derive their power under an Act of Parliament?—Under a special clause in an Act of Parliament; 53 Geo. 3, c. 150, s. 4.

915. *Chairman.*] What are the functions of the Commissioners of the Audit?—Their functions, I should say, were the duties exercised by the Commissioners of Audit by virtue of their patents founded upon Acts of Parliament.

916. What part do the Commissioners take in the examination and auditing of the public accounts?—I should say none at all in the examination of the vouchers. The account, when it is received in the Audit-office, is allotted to an individual inspector, and he hands out the vouchers and the account to the examiner, and the Commissioner is no party in that detailed examination. When the objections to the account are made by the inspector and examiner, they are brought before the Board or committee, and then the committee decide on those objections.

917. Can you state to the Committee how the colonial accounts are distributed among the different Commissioners of Audit?—Yes, I have prepared a statement showing it.

[*The Witness delivered in the following Document:*]

STATEMENT of the Distribution of the Colonial Accounts among the Commissioners and Inspectors in the Audit-office, for Examination.

Australia, Western -	Treasurer - -	- - Commissioner, Mr. Arbuthnot.	Inspector, Mr. Jones.
Ditto - South -			
British Guiana - -	- - Deputy Receiver-general	- - No accounts of Receiver-general returned in Parliamentary Paper, 110, 1842, or in Return to House of Commons of 6th March 1845.	
Ceylon - - -	Treasurer - -	- - Commissioner, Mr. Arbuthnot.	Inspector, Mr. Hamilton.
Canada - - -	- - Receiver-general, United Provinces.	No account.	
Cape - - -	Treasurer - -	- - Commissioner, Sir J. Osborne.	Inspector, Mr. Blyth.
Falkland Islands -	Governor - -	No Commissioner named -	Inspector, Mr. Rogers.
Gambia - - -	Colonial Secretary -	- - Commissioner, Mr. Arbuthnot.	Inspector, Mr. Blyth.
Gibraltar - - -	Collector and Receiver	- - Commissioner, Sir J. Osborne.	Inspector, Mr. Winstanly
Hong Kong - -	- - - -	No Commissioner named	Inspector, Mr. Hamilton.
Mauritius - - -	Treasurer - -	Commissioner, Mr. Romilly	Inspector, Mr. Hamilton.
Malta - - -	Treasurer - -	Commissioner, Mr. Luttrell	Inspector, Mr. Hamilton.
New South Wales -	Treasurer - -	- - Commissioner, Mr. Arbuthnot.	Inspector, Mr. Jones.
New Brunswick -	- - Receiver-general; no accounts.	- - Accounts to be rendered to Audit-office, Minute of 22d May 1832.	
Newfoundland - -	- - Colonial Secretary and Receiver of Crown Rents.	- - Commissioner, Mr. Arbuthnot.	Inspector, Mr. Winstanly.
New Zealand - -	Colonial Treasurer -	- - Commissioner, Mr. Arbuthnot.	Inspector, Mr. Jones.
St. Lucia - - -	Treasurer - -	- - Commissioner, Sir A. Grant.	Inspector, Mr. Rawlinson.
St. Helena - -	- Secretary and Treasurer.	- - Commissioner, Sir J. Osborne.	Inspector, Mr. Hamilton,
Sierra Leone - -	- - Colonial Secretary and Governor.	- - Commissioner, Mr. Arbuthnot.	Inspector, Mr. Blyth.
Trinidad - - -	Governor - -	- - Commissioner, Sir A. Grant.	Inspector, Mr. Rawlinson.
Van Diemen's Land -	Treasurer - -	- - Commissioner, Mr. Arbuthnot.	Inspector, Mr. Jones.

Colonial Audit-office was Established in 1814 (54 Geo. 3). The duties transferred to Commissioners of Audit in 1832 (2 Will. 4, c. 26).

918. Are you cognizant of a minute of the Audit-office of 18 January 1833?—Yes.

919. What was the purport of that minute?—It was a minute of a statement made by the secretary to the Board of sums charged against parties in the ledger prior to the year 1818, amounting to upwards of four millions and a half.

920. Mr. *G. W. Hope.*] Were these colonial accounts?—All sorts of accounts; some

some of them were for bills drawn by governors in the colonies. It was for the purpose of obtaining the Board's orders whether these charges should be carried on to the new ledger about to be provided.

921. *Chairman.*] What does "carried on to the new ledger" imply?—The old ledger was full, and it was necessary to have a new ledger.

922. In the transfer to the new ledger, was there a recognition that the account was unsettled and unaudited?—Yes.

923. Mr. *G. W. Hope.*] Did the leaving them in the old ledger without transferring them to the new ledger operate as a settlement of the account?—In effect it did; but I believe they still stand in the old ledger.

924. Has it relieved the parties answerable from their accountability?—Some of them; and one to a very large amount.

925. How?—The Bank of Ireland. There was a sum in that list of £.1,776,000 and upwards, charged against the Bank of England on account of the Bank of Ireland.

926. In what way has the change from the one book to the other relieved the Bank of Ireland?—The Board ordered the Bank of England to be discharged, and there the matter dropped.

927. That was a separate amount?—A separate part of the aggregate amount.

928. What was the effect of merely not carrying on the balance in the new ledger; had it any effect in discharging the parties accountable?—In effect, it absolved them altogether; for not one of them has been called on since.

929. Do you consider they are legally freed?—No.

930. Do you consider it operated as a quietus, or whatever your term is for giving a discharge?—No.

931. Mr. *Trotter.*] Has there been any report made to the Chancellor of the Exchequer, by which they are quit?—I am not aware of anything of the kind.

932. *Chairman.*] Was that minute of the 18th January referred to the Treasury?—I do not believe it was.

933. Then the sanction of the Treasury was not obtained for the non-removal of these accounts into the new ledger?—Not that I am aware of.

934. Connected with that minute of the Audit Board, was there a statement, in detail, of the accounts to which the minute refers?—Yes; my recollection is, there were about 140 cases.

935. Can the Committee be furnished with the minute, and with the accounts which were on that occasion not transferred from the old to the new ledger?—Certainly.

936. Has any application been made to any party for the payment of balances which are involved in that minute of the Audit Board?—The Audit Board could not be aware of any balances, because they had not the accounts before them. There might have been balances due to or from the public on these accounts, but not having the accounts before us (the parties never having accounted), we could not see whether the accounts were even and quit.

937. Then all these old ledgers are thrown aside, and are not referred to in the present proceedings of the Audit-office?—I apprehend so.

938. Mr. *Trotter.*] These were sums charged against the respective accountants, for which they had rendered no accounts?—Exactly; and many of them were desperate, but I cannot think that was so as to the Bank of Ireland.

939. *Chairman.*] Is it your opinion that in that case there might have been some hope of recovering the public money?—It was a current account which has been going on ever since.

940. And from that current account the large sum you have mentioned has been wiped away?—Yes.

941. And for that wiping away, I think you stated that no sanction of the Treasury had been obtained?—None.

942. Are you aware of the reasons which induced the Audit Board to consent to the non-transfer of these accounts from the old to the new ledger?—For the reasons given in the minute.

943. Are you acquainted with a minute of the 9th April 1835?—There is such a minute.

944. Does that refer to colonial accounts?—Colonial, cash, and commissariat store accounts.

945. What is the purport of that minute?—I can only state generally from

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recollection, that by that minute the examination of the arrear commissariat store accounts was abandoned.

946. What were the grounds of the abandonment of the examination?—I cannot speak very decidedly, but I think it was the great pressure of other business, and the pressure of the current accounts.

947. In order to enable you to break down the current business and to examine the cash accounts of the same period, it was necessary to throw aside the store accounts unexamined?—So I understand.

948. And from that period to this no examination has been entered upon?—There was a qualification in the minute, if I recollect, that the accounts were to be examined if circumstances would permit; but I do not believe they have ever been examined.

949. Mr. *Trotter.*] Will you describe of what the colonial store accounts consist?—Principally building materials, also artificers' tools, implements of husbandry, and the purchase of every description of thing used in the colonies.

950. Do the commissariat store accounts now come into the office?—Yes.

951. *Chairman.*] Is there a minute of the 2d March 1836, with reference to the accounts of Van Diemen's Land?—Yes.

952. What was the purport of that minute?—To dispense with the detailed examination of the colonial accounts of Van Diemen's Land, in the years 1832, 1833, and 1834.

953. What was the ground of dispensing with the examination?—The pressure of the examination of the current accounts, and the circumstance of the accounts having been previously audited by auditors on the spot.

954. Are there any other instances in which colonial accounts in arrear have been passed by unaudited in consequence of the pressure of accounts of more recent date?—You speak of the detailed examination?

955. Yes.—In very many cases I should think. The Board have specific authority under the Act of Parliament to dispense with the detailed examination of vouchers, computations, and castings of accounts, which have been previously examined in the colony by the colonial auditors.

956. Mr. *Trotter.*] Are not the colonial store accounts examined in the colonies before they come to you?—They ought to be.

957. Every one of them?—I should think so.

958. *Chairman.*] In point of fact, in all cases do all the colonial store accounts undergo a previous colonial audit?—I cannot possibly say.

959. Mr. *Trotter.*] Is there not an officer in the colonies whose duty it is to do it?—I believe so, in almost every one.

960. *Chairman.*] Do you not conceive that to a satisfactory audit of any public account, a detailed examination is necessary?—Clearly.

961. Mr. *Trotter.*] Does not that take place in the Audit-office?—Not always; in those excepted cases where accounts have been previously examined by the audit in the colony, the Board have the power, under the Act of Parliament, to dispense with the examination.

962. Upon satisfying itself that a detailed examination has taken place?—Yes; and certificates from the auditors.

963. *Chairman.*] Your attention has been very much directed to the means of improving the system of colonial accounts?—Not colonial accounts particularly; my attention has been directed generally to the public accounts of the kingdom.

964. Have you thought of any plan for improving the colonial estimates?—No; I never looked particularly into them.

965. Are you at all in the habit in your particular department, of comparing the accounts of receipt and expenditure with the estimates?—Yes; I do not know that it is generally done, and I know the late Board of Commissioners did not think we had anything to do with appropriation. My practice has been, as far as I could, to compare the estimates with the appropriation.

966. Mr. *Trotter.*] Can the Audit-office act in any way whatever, excepting under the construction and orders of the Acts of Parliament for its regulation?—None.

967. *Chairman.*] Then the plan of examination in the Audit-office is not uniform?—I think certainly not, in the different departments.

968. And does each functionary in the Audit-office put his own construction on the Act, without the interference of the Commissioners?—I am afraid so.

969. Do you consider, in the discharge of your duty, you are bound to compare the

the receipts and expenditure of the colonies with the estimates?—I cannot say that; I do it for my own satisfaction; I do not throw any blame upon others; A distinguished member of the Board, Mr. Whishaw, was of opinion we had nothing to do with the appropriation; that provided we see that an expenditure is duly authorized, we are bound to give allowance to the accountant on that authority.

970. So that if that warrant should have exceeded the amount of the Parliamentary grant, he would not have considered it a matter for investigation at the Audit-office?—Exactly; but I think he would have deemed it right to point out the circumstance to the Treasury. I do not believe it is the practice, generally, in the Audit-office, to examine the accounts with the estimates and appropriation.

971. That is, if there were a special vote for a special service, the amount paid under that vote would not be compared with the special grant?—It may or may not; it would not as a general rule; I do not know that there is any order for its being done.

972. Then there are no general instructions from the Commissioners of Audit as to that particular point?—I believe not. I would state that the two great accounts are the accounts of the Paymaster-general and the Paymaster of the Civil Services. In the examination of those accounts we certainly do not look to the appropriation; we assume that the Treasury do not authorize the issue of more than is appropriated.

973. In consequence of comparing the payments with the grants, have you detected any cases which have passed the Treasury, in which there have been irregularities in the colonial accounts?—I cannot say that I have.

974. Mr. *Forster.*] Do you consider the duties of the office are confined to the examination of accounts, without reference to the authority upon which the payments have been made?—I think it quite the duty of the Audit-office to take care there is authority for every payment, but I am not sure that it is the duty of the Audit-office to see whether the payments exceed, or not, the grant of Parliament.

975. *Chairman.*] Would you pass a payment on the mere evidence of the fact that the payment had been made without reference to the authority which authorized that payment. Would a receipt, for instance, given by the person who receives the money, be considered by you a sufficient authority for passing the amount?—The receipt would be the voucher, quite distinct from the authority; we could not allow it on the receipt, without the authority as well. By the Act of Parliament we must have the vouchers and authority for every payment.

976. Have you formed an opinion as to the desirableness of introducing the system of double entry into the colonial accounts?—I have formed an opinion generally: there has been great difference of opinion among the authorities at the Audit-office for many years, as to the application of the principle of double entry, but lately it has been carried by acclamation, therefore there is nothing more to say about it.

977. You consider that a settled point?—Yes, that the accounts must be kept by double entry.

978. Mr. *H. J. Baillie.*] Then they are kept by double entry now?—In some departments at home. I cannot speak as to the colonial accounts.

979. *Chairman.*] Then you think it would be a great facility in the proper keeping of the accounts in the colonies, if the system of double entry were in operation?—I think it of great importance that they should be kept on a uniform principle, and I do not know any other uniform principle than that of double entry. Whether the accounts should be made up by the Audit-office on the principle of double entry is another question, and about that I have great doubt.

980. Your attention has been a good deal called to the manner of improving the public accounts generally?—Yes.

981. Will you state to the Committee your suggestions upon that subject?—That is a very large question indeed. The Commissioners of Audit reported not very long ago, that they were not aware that the system could be improved with due security to the public, but that whenever anything occurs to them by which the system can be improved, they suggest it to the Treasury.

982. Do you concur in that opinion of the Commissioners?—I differ entirely.

983. Will you favour the Committee with your views as to the means of improving the existing system?—I think the whole system of the Audit-office is rotten altogether, from beginning to end, and that it is all breaking down.

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984. Will you oblige the Committee by giving your opinion generally as to the way the Audit-office should be constructed, in order that its functions may be so exercised as to give proper security for the due examination and audit of the public accounts?—That is a large question, upon which there is a difference of opinion.

985. Mr. *H. J. Baillie.*] In the first place, do you consider a sufficient number of clerks and other persons employed in the Audit-office?—I do, but there is a difference of opinion upon that point.

986. *Chairman.*] Do you feel yourself in a condition to state generally what the defects are of the existing system?—Yes.

987. Mr. *G. W. Hope.*] Would your observations apply especially to colonial accounts, or are they applicable to the whole system of the Audit-office, as regarding the whole expenditure of this country?—They are applicable to the whole system of the Audit-office, including the colonial accounts.

988. Therefore when you speak of the system being rotten, and needing reconstruction, you point to a reconstruction of the whole system of audit of this country?—Yes; I must beg to add that I state this with diffidence, because I believe I differ from my own Board on this subject.

989. Your observations would apply to the operation of the Act of Parliament under which the Audit-office is constituted?—Yes. The Committee in 1810, recommended that the Acts relating to the Audit-office should be consolidated. That has not been done. Perhaps a dozen Acts have been passed since that time, and one of my proposals is, to have the Acts all consolidated. At present nobody knows what is the law.

990. *Chairman.*] The colonial accounts would receive the benefit of any suggestions of improvements in the system of audit?—Certainly.

991. Mr. *Forster.*] Do you consider the present system of auditing the colonial accounts a perfect one, and such a one as would afford the necessary security to the public for the due expenditure of money in the colonies?—I think nothing of the kind; just the contrary; I think it is defective throughout. I think any examination of colonial accounts in this country in detail is absurd.

992. Mr. *G. W. Hope.*] Is it your opinion that the colonial accounts should not be examined in detail at all in this country?—That is my opinion, founded upon an experience of 46 years; I never found it answer; it has never answered the purpose.

993. *Chairman.*] You do not think the Audit-office here gives any security?—It gives security, inasmuch as there is a revision.

994. Mr. *G. W. Hope.*] Were the observations you made as to the defects in the system of audit, specially applicable to colonial accounts, or were they applicable to audit generally?—Applicable to the audit of all the public accounts, including the colonial accounts.

995. When you state it to be your opinion that the colonial accounts ought not to be examined in detail here at all, you point to an alteration in the system, which would take them out of the immediate supervision of the Audit-office?—I want an effective examination in detail on the spot, and a subsequent supervision here would be most wholesome.

996. In what way do you distinguish the supervision from the examination in detail, practically?—At present, under our Acts of Parliament, we examine the accounts in detail, except in special cases; accounts which have been previously examined by auditors appointed in the colonies. That I hold to be unnecessary. I think that a public account should not undergo examination a second time in a second public department; but I think it would be very desirable to make the auditors in the colonies more efficient as auditors; then let the accounts come home and be carefully revised here before they are presented to the Treasury for declaration.

997. Mr. *M'Geachy.*] Would you have the responsibility of the audit rest on the Colonial-office entirely?—Yes.

998. *Chairman.*] Could not you prepare for the Committee a general statement of the defects of the present system of colonial audit, and your suggestions for the improvement of the audit of colonial accounts?—I am not sufficiently conversant with colonial accounts to do that. I have prepared a paper, in which there is a head of "colonial accounts," but it is so connected with the general system of audit that it would be incomplete without the whole.

999. Mr.

999. Mr. *G. W. Hope.*] Previous to the next examination, will you consider what suggestions you have to make with reference to colonial accounts?—Yes.

1000. Mr. *Forster.*] It is your opinion that it would be better to rely upon local audit than upon home audit, for the reason that the audit Board here cannot be familiar with many of the circumstances and facts necessary to enable them to form a correct opinion upon the subject of the expenditure?—Yes; but my observation applies more especially not to the expenditure, but the receipt; for it is impossible we can check the collection of the revenues.

1001. *Chairman.*] Do you mean there would be any difficulty in obtaining in the colonies efficient functionaries to exercise the duties of auditors?—Not the least, with the co-operation of the Colonial-office.

1002. Are you generally satisfied with the way in which the accounts are audited in the Crown colonies?—I should say not; very much the contrary; but I am not a colonial auditor.

1003. Mr. *G. W. Hope.*] What means have you of knowing how they are audited; how many of those accounts come under your cognizance?—Only one, and that a very small one.

1004. What is that?—The Falkland Islands.

1005. Do you speak in consequence of information acquired by yourself in the examination of particular accounts sent home from the colonies?—I speak from my knowledge generally, from my position in the Audit-office.

1006. When you say from knowledge generally acquired in your position in the Audit-office, to what does that refer; is it from reports you have received from your colleagues in office, or is it from inspection and examination of the accounts?—From the reports of my colleagues and from the minutes of the proceedings of the Board.

1007. Can you name the officer in that department from whose reports you principally derive that information?—The information is generally derived from the accounts themselves, as connected with business under my own immediate charge; I found that the accounts of Trinidad were in great confusion, and that great defalcation had taken place; I sent for the last audited account, and I found it unintelligible, and, as it appeared to me, a mass of confusion.

1008. Who is the officer in your department who has the charge of the audit of the accounts of Trinidad?—Mr. Inspector Rawlinson and the Commissioner, Sir Alexander Grant, are the officers in charge at present.

1009. When you speak of defalcations, to what defalcations particularly do you allude in the Trinidad account?—I think there was a balance due from the treasurer.

1010. Do you refer to a habit of balances, or to a particular case in which there was a balance?—I think there have been two or three defalcations, but I am not sure of the officer.

1011. Are the Committee to understand there have been two or three cases in which the public have lost sums of money?—Yes; considerable sums of money.

1012. By what officers?—It may be a twelvemonth since I looked at the account, and I cannot possibly state at this moment.

1013. Was it in the customs department or in the colonial department?—I should think the colonial; I think not the customs, as far as my recollection goes.

1014. Do you recollect at all the date of the defalcations, or of any one of them?—No; it was the last account that was passed at the Audit-office, and I think that was in 1836 or 1837.

1015. Do you recollect at all what steps were taken for the recovery of the balance?—No. I have said before that the colonial branch is not my department, and therefore I am not very conversant with it.

1016. Are the Committee to understand that you do not mean to pledge yourself to more than that upon an examination of the accounts some time ago, your impression and recollection is, that you observed there had been a default in the year 1836 or 1837?—Yes, and that the accounts were generally in great confusion.

1017. To what year does your last observation apply, "and that the accounts were generally in great confusion"?—I think it was in 1836 or 1837.

1018. Your observation applies to those accounts?—Yes.

1019. Was it upon a particular examination of them?—I think it was.

1020. When you say you think it was, do you mean you looked at them specially to see how they were kept, or why was it you looked at them at all?—

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Because I had heard they were in confusion, and upon looking at the account of 1836, it appeared to me unintelligible; I could make nothing of it.

1021. Did you attempt to make it out in the way which you would do if you had yourself to audit it?—No, I did not go into the details.

1022. *Chairman.*] How many years have you been in the Audit-office?—Nearly 47 years.

Mr. *George Rainy*, called in; and Examined.

Mr. *George Rainy.*

1023. *Chairman.*] YOU were long resident in British Guiana?—Yes.

1024. How many years?—Twenty-six years.

1025. Did you exercise any function in that colony?—I was financial representative for some time, and also member of the Court of Policy.

1026. What are the functions exercised by the financial representatives?—They are a part of the body called the Combined Court, which lay on the taxes, and control the public expenditure.

1027. Was your attention called to the subject of the public accounts of that colony?—It was at that time; but I left the colony about eight years ago, so that I am not conversant with the actual state of things at this moment.

1028. Have you reason to believe that any considerable change has since taken place?—I do not think any material change has taken place.

1029. Will you explain how the estimates of that colony are prepared?—The estimates are prepared by the Court of Policy, on the proposal of the Governor; he is a member of the Court of Policy, he sits there as the head of it, and brings forward the estimates.

1030. Has your attention been called to the defects of the existing system of public-account keeping in Demerara?—While in the colony I was quite conversant with the state of the public accounts. I know of no defects in the accounts except that they had not then been kept in a strictly scientific form; that is, according to the mercantile principles on which accounts are kept, but otherwise they were simple and intelligible.

1031. Was not an attempt made some years ago to introduce the system of double entry?—Yes; there was an attempt made by a gentleman who is still resident in the colony, and who takes a prominent part in its public affairs (Mr. Rose). He, along with myself, attempted to introduce the system of keeping the accounts by double entry, we had some difficulty in effecting it; however it was done, but I am not certain whether it has been persisted in.

1032. Do you think that the introduction of the double-entry system must have been a great benefit?—Unquestionably; there is very good control in the colony over the expenditure, the accounts are clear enough; of course I cannot speak exactly to the fact whether that system has been continued or not. I merely mention my impression that it had been discontinued. If it has been continued, I should say their system is complete there.

1033. Do you think there would be any difficulty in Demerara or in any colony with which you are acquainted, in obtaining clerks competent to carry out the double-entry system?—Not the least; no clerk who is competent to be in a mercantile establishment as book-keeper is incompetent to apply the same principles to the mode of keeping the public accounts, which are certainly equally simple with those of merchants.

1034. Mr. *G. W. Hope.*] Can you state what are the relative payments that clerks in mercantile establishments and public offices in Demerara receive?—The rate of payment of public officers is much higher than that in private establishments.

1035. Does that apply generally?—It does.

1036. *Chairman.*] There is as great a desire to obtain Government appointments in Demerara as elsewhere?—Yes, it is often done by interest.

1037. Independent of the introduction of the double-entry system, have any improvements occurred to you to suggest?—I am not aware of any at present as applicable to that colony, in the mode of keeping the accounts, unless it were a system of checking the balances in the hands of the receivers of the public revenues.

1038. What is the present practice of comparing the balance held by the receiver with the balance that appears in the cash account?—There is a functionary there called the financial accountant, with whom all accounts are entered that

that are a charge against the colony, before they are paid by the receiver, and with whom all sums ought also to be entered before they are paid into the treasury. The balance resulting from the comparison of the aggregate of receipts and of disbursements would be the same that ought actually to be in the chest.

1039. Does an examination take place to compare the amount in the public chest with the amount represented in the account?—That was exactly the defect, that the facilities that exist for an effective check were not applied practically in my time; that is to say, the only way of ascertaining practically whether the balance is correct is to reckon the balance of money in the chest, and that was not done at that time.

1040. Mr. *G. W. Hope.*] Have you any knowledge of what has been passing lately in the colony?—I have not any particular knowledge of it; I made out myself, and left it upon record there, a plan for applying this effective check. They have this facility for it, that there is a committee of the Court of Policy, a permanent committee; the members change, but there is always a committee of public accounts. My proposition was, that this committee should get from the financial accountant an exact state of the balance that ought to be in the chest; go there without notice to the receiver, and ascertain whether the balance corresponded.

1041. Are you not aware that that is the course now pursued?—I am not aware whether it is or not; my impression is that it is not.

1042. Do you happen to have heard of the removal of an officer and accountant lately in the colony, in consequence of a discrepancy between the accounts and the chest?—I have read it in the colonial papers.

1043. *Chairman.*] How frequently would you suggest that these periodical examinations should take place?—Not very frequently; if it were done occasionally, the knowledge that it could at any time be resorted to would have all the necessary effect.

1044. Are you acquainted with the manner in which the accounts are audited in the colony of Demerara?—They are audited very strictly.

1045. By whom are the auditors appointed?—The members of the Court of Policy audit the accounts; they are brought up quarterly; there are quarterly meetings of the Court; they are examined strictly by a committee appointed for the purpose. Then they are brought up for the approval of the Court; at least that was the mode when I was a member of the Court of Policy, and a warrant put on them in the court for payment.

1046. Does any public functionary get released from his responsibility before the audit of the accounts in the colony?—No.

1047. Does the colonial audit release the functionary from responsibility?—A colonial audit would release the functionary in respect to his charge of colonial funds. I do not recollect a case having occurred of any defalcation on the part of the colonial receiver-general. The present receiver-general has been in office a great number of years, and has, I believe, been very correct in his accounts. I remember a case of defalcation in regard to a separate branch of the revenue, the wine and spirits duty, for which a special and separate collector had been appointed, by the influence of the then governor. The defalcation was considerable.

1048. Mr. *G. W. Hope.*] Does that separation still continue?—I believe not.

1049. *Chairman.*] Have the colonial auditors any cognizance of the custom-house receipts?—Not further than what the collector of customs reports to them; he sends in the balance after defraying the expense of the custom-house establishment.

1050. He pays the net revenue into the colonial chest?—Yes, that was the course when I was there.

Jovis, 29° die Maii, 1845.

MEMBERS PRESENT.

Mr. Aldam.	Mr. Hume.
Mr. H. J. Baillie.	Mr. Pringle.
Dr. Bowring.	Mr. Spooner.
Mr. Forster.	Mr. Trotter.
Mr. G. W. Hope.	Mr. R. Yorke.

DR. BOWRING, IN THE CHAIR.

Mr. *Hamilton*, called in; and further Examined.

Mr. *Hamilton.*

29 May 1845.

1051. *Chairman.*] THERE was a question, No. 421, of the evidence put to you with respect to the accounts of Van Diemen's Land. Is it your wish to correct the evidence you have given?—The question put to me respecting Van Diemen's Land accounts occurred with another particular question, respecting a minute of the 18th of January 1833. I took down a memorandum, by the desire of the Committee, of what I was to look for, and I have here fortunately the original memorandum on which I put down the minute of the 16th and 18th of January 1833, and some other memoranda respecting defaulters and other things I was to look to; I did not in this memorandum put down the question that the Committee had asked, as to the particulars of the audit of Van Diemen's Land account. I had not the evidence sent to me, and therefore I had only my own general recollection of what had occurred. In the interval between the first and second examination I had a very large quantity of papers and reports to look to. In referring to reports to find correspondence, I went through eight or ten different volumes of books; and it certainly has so happened, that in going through all those various books, I did not find the minute, but my attention was not drawn to a minute of any particular date. It was only in question No. 575, at a subsequent meeting of the Committee, when I stated the result of my enquiry, that the month of March was mentioned; since then the minute has been found, but the gentleman in charge of the Van Diemen's Land accounts, to whom I had referred, was not aware of the existence of such a minute.

1052. Then will you state what the character of the minute is?—The minute will be given in by the secretary.

Mr. *John Lewis Mallet*, called in; and Examined.

Mr. *J. L. Mallet.*

1053. *Chairman.*] WHAT situation do you hold in the Audit-office?—Secretary.

1054. Can you lay before the Committee the minute of the 18th of January 1833?—Yes. (*Producing the same.*)

1055. Has this minute any reference to colonial accounts?—None whatever.

1056. I see accounts from St. Vincent, Newfoundland, and New South Wales?—They are army imprests; they are not accounts of colonial revenues. What we denominate colonial accounts, are accounts of colonial revenues, and accounts of grants by Parliament for the colonies; and there are no such accounts here. That is not a list of accounts; it is a list of charges in the ledgers of the Audit-office.

1057. What was the result of this minute of the 18th of January 1833, as to public accountants?—The minute to which you allude has no reference to public accountants generally; it has only reference to a list of charges in the ledgers of the Audit-office against individuals, public officers and others, who had received public monies, for which they were considered as liable to account.

1058. Was the effect of the minute of the 18th of January to prevent debits of

of certain public accountants which were in the old ledgers being transferred to the new?—Yes; that was the result of the minute.

1059. Mr. *Trotter.*] In the last examination it was stated that the minute of the Audit-office, of the 18th of January 1833, was a minute made by the secretary of the Board, of sums charged against parties in the ledger, amounting to upwards of four millions and a half, which were wiped away; will you give any explanation of that?—They were not wiped away; they were left where they were before.

1060. They were not carried into the new ledger from the old?—No; but both ledgers are of equal authority.

1061. *Chairman.*] Do you consider that, in a merchant's counting-house, a merchant who opens a new set of books, and does not transfer to the new books the sums due to him, carries it on as a balance due?—The cases are not analogous, as it appears to me; we merely open new ledgers because old ledgers are full; but they are a continuation of each other. They are a continuation in the order of date, and in the order in which the parties are charged in our ledger; they have no reference to mercantile transactions, such as you allude to. The old ledgers were exhausted, because there was no more room in them, and new ledgers were opened; and no doubt it became a question with regard to those old ledgers whether we should transfer into the new ledgers the whole of the charges contained in the old ones, or not; and the Board decided that those particular charges contained in the old ones should not be transferred. The Board being entirely satisfied upon the correspondence which has taken place with regard to those charges, and the evidence which they could obtain, in many of those cases, of the impossibility at that distance of time, and under the different circumstances of the cases, to obtain accounts, they considered that further correspondence with the parties, or with their families, would prove wholly unavailing; and therefore the Board, by not transferring those charges to the new ledgers, no doubt decided that the department which has the charge of calling for accounts should not take any further proceedings in regard to those particular charges.

1062. If the Audit Board, therefore, had considered these accounts could have been recovered, would they have transferred them to the new ledger?—The word "recovered" might be applicable to balances due; these are not balances. If the Board had considered that any further proceedings could have been available with a view to obtain accounts of those sums, they would have been transferred to the new ledgers.

1063. Mr. *Trotter.*] There was a sum of 1,076,236 *l.* credited to the Bank of England, and charged to the Bank of Ireland, to be accounted for in Ireland?—That sum is charged to the Bank of England, in the Exchequer certificates as monies issued to the Bank of England for services in Ireland, under an Act of the 44th Geo. 3, c. 93.

1064. Mr. *Hume.*] What was wanting from the Bank of Ireland, to enable you to write off these sums which had been advanced for Ireland?—In the ordinary course, an account.

1065. From whom were these accounts to be received?—From the Bank of England, who were charged with the money.

1066. Had the Bank of England been applied to for those accounts?—I cannot say.

1067. Was it the intention in this minute to allow that balance to stand without demanding further accounts?—The monies which constitute the total had been issued to the Bank of England between the years 1804 and 1817. The minute which was made is a minute of the year 1833; I cannot point out now any proceedings with respect to that sum, but the Board having to consider the different imprests, and the circumstances under which they were placed, that sum came under their consideration, being a very large sum; and on referring to the Act under which those sums had been issued to the Bank of England for those services in Ireland, they found that the sums constituting the total were to be issued in Ireland for services in Ireland, under the authority of three Lords of the Treasury in Ireland; and therefore the Board of Audit considered that it was not that description of service for which they had a right to require an account.

1068. Do you consider it necessary to have the orders of those three Lords of the Treasury in order to close the account?—If we had an account we should; we should have required that these payments should have been authorized by the

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warrants of three Lords of the Treasury in Ireland, but we had no account; the Board dispensed with the account being rendered.

1069. Were the accounts in the first instance sent to you?—They were never sent to us; we never received them.

1070. In what manner were the entries made in your books?—From the certificates of the Exchequer.

1071. Is it the duty of the Audit-office to obtain an account for every imprest made?—Not in all cases. There are many sums issued from the Exchequer without other account than the Lords of the Treasury require. In these cases the parties are not imprest accountants, and we do not require the accounts.

1072. Have you any accounts furnished of those monies to your Board?—Seldom any.

1073. Have you no means of knowing who would furnish the account, if the Audit Board do not consider it their duty to obtain an account?—No.

1074. Mr. *Trotter.*] Is there now an Audit Board in Ireland?—There was at that time a Board of Civil Accounts.

1075. Mr. *Hume.*] You are aware that the Exchequer of Ireland and England were united in the year 1817?—Yes.

1076. The account goes up to 1817, does it not?—It does.

1077. In consequence of the Union and of these imprests being made to the separate Exchequer in Ireland, you did not think it necessary to require an account?—The decision of the Board had no reference to any such circumstances. The decision of the Board, that the Bank of England should be discharged, had no reference to the union of the two countries.

1078. To what had it reference?—To the Act of Parliament, which appeared to them not to make the parties accountable to our Board.

1079. With respect to monies that are ordered to be paid by votes of Parliament for the use of the colonies, have you nothing to do with them?—No monies at that time were voted by Parliament for the use of colonies except for the payment of the civil establishment of those colonies. Mr. Chinnery was the agent for civil establishments. It is not colonial money, but it was voted for the service of the colonial establishment.

1080. *Chairman.*] The money was expended in the colony?—It was paid to the parties either in London to their two agents, or to themselves, by their drawing bills on the agents.

1081. Mr. *Hume.*] What are the first colonial accounts of which you have any knowledge?—The first colonial accounts of which we know anything were the accounts placed under the examination of the Board created by the 54th Geo. 3, c. 184, which was a Board specially appointed for the examination of accounts of the receipt and expenditure of the colonial revenues of certain dependencies. These accounts, when that Board was abolished, were transferred to the Audit-office, with the powers and authorities which that Board possessed. Officially we do not know anything of any other colonial accounts than those.

1082. Have the Audit Board any authority to check the public monies advanced by Parliament in aid of the civil or any other establishment in the colonies?—Undoubtedly, if those issues are made on account.

1083. You are aware that annually the civil establishments and other expenses are voted by Parliament?—Yes.

1084. Are these votes by Parliament brought to account, and are the parties to whom the monies are paid obliged to render an account to the Audit-office of their disbursements?—They are.

1085. They come, therefore, within your department?—Yes.

1086. Then you have two species of colonial accounts, the one concerning the revenues received and the money expended in the colonies, and the other monies granted by Parliament?—Yes; but they come, as far as I understand, in the same accounts. The monies voted by Parliament are paid to the Paymaster of Civil Services, or to the agents for the colonies, and they are drawn from their hands or remitted to the treasurers of those islands, and those treasurers include the Parliamentary grants as well as the proceeds of the revenues of the colonies in their account; they are blended in one and the same account.

1087. Then in point of fact in that account, which you call colonial accounts, are included, not only monies received as revenue in the colonies, but monies also advanced by Parliament on vote for the use of the colonies?—Yes.

1088. It appears by this minute, intituled, "Outstanding Charges in the Ledgers

Ledgers of the Audit Office, which were inserted therein previously to the year 1818," William Chinnery, agent for the Bahama Islands, imprest 2,000*l.*; William Chinnery, agent for New South Wales, 500*l.*; Samuel Dent, President of the Council at Grenada, bills drawn by him, 2,350*l.*; Lieutenant C. A. Hayes, Acting Paymaster Nova Scotia Regiments, 150*l.*; Henry Hendy, Deputy Assistant Commissariat General, St. Vincent, cash and bills from A. Somerville, 1,838*l*; David Buchan, commanding at Newfoundland, 3,772*l.*; now look at those, and state the nature of them?—They are not colonial accounts.

1089. Explain what they are?—Mr. Chinnery is accountable for the monies issued to him in England for the payment of the civil establishment of the Bahamas. As to the other parties who have been referred to, it is impossible for me, without referring to the particular cases, to know for what purpose they were drawn; but I have not the least doubt they were drawn for accidental expenses in the West Indies by the governors of those settlements, or at Nova Scotia, but had not the least reference to colonial objects.

1090. What account has Mr. Chinnery furnished of these sums so imprest to him?—Mr. Chinnery was a defaulter, and I apprehend he has furnished no accounts of these particular sums, or they would not be in our ledgers.

1091. Do you understand that all those other sums in which accounts have not been furnished are also defaulters?—Certainly not.

1092. Then why do they remain so many years unaccounted for?—Because we have no means of getting the account.

1093. Do you not apply to the treasurer, or any other department through whom accounts are to be enforced when not received?—The question, if applied to the imprest made the year before last, or five years ago, would be very easily answered. There is no doubt we should take all proper means of obtaining the accounts; but when you come to accounts of 20 and 30 years' standing for imprest monies under circumstances of which the Board of Audit hardly know anything, where most of the parties are dead, where many of them are foreigners, and where we have no proper knowledge of the circumstances under which the sums were issued, or of the purpose for which they were issued, we have no means of obtaining the accounts, and an application to the Treasury, which we should make if we thought it of any use, with a view of obtaining the accounts, would be of no sort of service.

1094. Are the Committee to understand that all those sums so entered are sums to be written off, you being unable to obtain any accounts from the parties?—They are not written off; they remain in our ledger. If any of these parties had an estate to sell, they could not make a title to that estate so long as the charge remained in our ledger.

1095. *Chairman.*] Is there any instance of proceeding against public defaulters, whose accounts had not been transferred to the new ledger?—I am not aware of it; I do not know any.

1096. Mr. *Hume.*] Are the Committee to understand that all those sums, so selected and allowed to remain in the old ledger, not transferred to the new ledger, were considered by the Board at the time the minute was made as bad debts?—I cannot call them debts, because they are not debts; we do not know that the parties owe a single farthing to the public.

1097. They are balances unaccounted for?—They are not balances; they are imprests of money to be expended by them for distinct purposes.

1098. Of which the Audit Board have received no account?—Yes.

1099. Mr. *G. W. Hope.*] And of which they consider it hopeless to expect to receive accounts?—I should add in justice to the Board, that I believe in every case included in that list, in which it was possible by correspondence with public Boards, or with the parties, or with their representatives, to obtain accounts, that correspondence has been carried to its utmost limits.

1100. Mr. *Forster.*] Have the Commissioners of audit any power to take legal measures against defaulters, for the recovery of monies due to the public, independent of the Treasury?—They have power under Act of Parliament.

1101. Mr. *G. W. Hope.*] What appears in these ledgers, is not the balances ascertained to have been due, but a statement of accounts of imprests never rendered?—Yes.

1102. It does not follow whether, if the accounts were received, there would appear to be a balance due or not?—No; in most cases it would not.

1103. Mr. *R. Yorke.*] Have the Commissioners exercised against defaulters

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the power which they are possessed of by Act of Parliament, with regard to sums that have not been properly accounted for?—The power under Act of Parliament, of which the Board of Audit are possessed, relates to balances ascertained to be due upon accounts audited and declared, which become debts to the Crown, and in respect of all those balances the Board of Audit have the power, and indeed it is their duty, under Act of Parliament, to proceed to the recovery of them by all lawful ways and means, independent of any Treasury directions.

1104. Have they ever done so, and do they invariably?—Invariably.

1105. Mr. *Hume.*] In what way do they enforce the payment of balances found due by parties?—By legal process.

1106. *Chairman.*] Does not the Act of the 42d of George the Third require that an account of all arrears and balances on the 5th of January should be laid before Parliament on or before the 5th of March?—It does.

1107. Has that been done?—Invariably.

1108. At what period is this account of arrears and balances made up at the Audit-office?—On or before the 25th March in each year.

1109. Who is the functionary charged with the making up of this account of arrears and balances?—The Record-keeper.

1110. Mr. *G. W. Hope.*] You have been asked to produce a minute of the 9th of April 1835, relating to colonial store accounts; have you found such a minute relating to colonial store accounts?—There is no such minute.

1111. Have you found any minute of the 9th of April 1835?—I have.

1112. To what accounts does that relate?—It relates to Commissariat store accounts.

1113. By Commissariat store accounts do you mean Commissariat accounts for stores and provisions?—Yes.

1114. Issued by this country, and for the general service?—Not in this country, but abroad.

1115. You mean, not stores which are provided out of colonial revenues?—Not in any one case.

1116. *Chairman.*] What was the purport of the minute of the 17th of May?—The business of the Comptroller of Army Accounts was transferred to the Commissioners of Audit in 1834. At the time of the transfer of their business there existed a vast arrear of commissariat store accounts, it being part of the business of the comptrollers to examine and to pass the store and provision accounts of the commissariat. That arrear came to us with the current accounts, and the Board upon this report thought it unadvisable that the current accounts, which appeared to them to be by far the most important, to ascertain any abuses or any irregularities that might be going on at the time, they desired those accounts might be proceeded upon immediately. With regard to the arrear, though it does not appear by this minute, representations were made to the Lords of the Treasury, suggesting a scheme and arrangements by which the arrear was to be proceeded upon and examined. Those suggestions became the subject of correspondence with the Lords of the Treasury, who approved of the suggestions of the Board, and they were carried into effect; and the accounts were examined upon a particular plan, which seemed to be perfectly efficient for the purpose, and they were passed subsequent to the year 1835.

1117. Mr. *G. W. Hope.*] Then the result of that minute was to postpone the examination of the arrears of the commissariat store accounts, it being considered more important that the current account should be first taken up; but that, notwithstanding, the two were generally concurrent, and these arrear accounts, though postponed, have been completely examined?—They were examined under regulations approved by the Treasury, and passed.

1118. *Chairman.*] What do you mean by "passed"?—The word *audit* only applies to cash accounts; an audited account is in all cases a cash account. With regard to the commissariat store accounts, when they have been examined, any difficulty that arises, or any deficiency either of authorities or vouchers, or irregularities of any sort, are brought under the consideration of the Board by the clerk examiner; but when the examination has been completed, and the queries answered, if any arise, a report is made to the Board by the inspector that the account has been completely examined, and that the result is satisfactory and requires no further proceedings. A report is made to the Treasury by the Board as to that fact, and the Treasury notifies to the commissariat officer that his accounts are passed.

1119. By "passed," you mean approved?—Yes.

1120. Mr.

1120. Mr. *G. W. Hope.*] Do you mean, to give a quietus?—No; they receive a Treasury letter.

1121. *Chairman.*] But that Treasury letter is for their discharge?—Yes.

1122. *G. W. Hope.*] You have also been asked to produce a minute of the 2d of March 1836, with reference to the accounts of Van Diemen's Land; have you such a minute?—I have.

1123. Does that minute refer to what you consider colonial accounts?—It refers to colonial accounts of Van Diemen's Land for 1832.

1124. Can you state what the effect of that minute is?—The effect of that minute appears to be, that with regard to the particular account referred to in the minute, instead of pursuing the usual course of complete examination of the account, that a partial examination only took place before the account was audited.

1125. Does that appear on the minute itself?—I think it does.

1126. Will you deliver in that minute?—Yes.

[*The Witness delivered in the following Document:*]

Wednesday, 2 March 1836.

(No. 5,075.)

Present:—Mr. Larpent, Mr. Luttrell, Mr. Arbuthnot, Sir John Osborn, Sir William Herries, Mr. Romilly.

SETTLED and signed a representation to the Lords of the Treasury respecting the delays experienced in the attestation of the account of the Commissioners for Woods and Forests, &c., for five quarters to 31 March 1833. — Settled and signed a representation to the Treasury, No. 43.

Also, settled a representation on the subject of the accounts of Mr. George Dunne, keeper of the gaol at Kilmainham, in respect of expenses for female convict service, in the years 1833 and 1834. — No. 46. Signed 3 March.

Settled a report to the Lords of the Treasury on the subject of certain vouchers for ordnance expenditure at the Gambia, referred to this Board by Treasury Letter of 19th February 1836. — Settled Report to Treasury, No. 45; signed 3 March.

Read a Treasury Letter of 29th ultimo, authorizing the payment of the several gratuities, as recommended by this Board's report of 19th ultimo, to the officers and clerks on this establishment, whose salaries do not amount to 400*l.* per annum, as are particularly deserving of encouragement and reward in respect of their services, for the year ending 5th January 1836. — Letter from Treasury approving of distribution of gratuities; 617.

To be delivered to Mr. B. Soady, who will make the payments accordingly. — Mr. B. Soady.

Read a Letter from the Treasury of 29th ultimo, returning, with their Lordships' approval, the following statements of consular accounts, submitted in this Board's report of 4th ultimo; viz.—E. W. Drummond Hay, agent and consul-general in Morocco, Sir Thomas Reade, ditto at Tunis, and H. Warrington, ditto at Tripoli, for the year 1833; and also of the account of Mr. Warrington, submitted by letter of 20th June 1831. — Treasury Letter returning statements of consular accounts; 662.

The Treasury Letter to be delivered to Mr. Rogers; and, — Mr. Rogers.

Ordered, that the four statements of consular accounts be delivered to the Record-keeper, with reference to the Board's minute of 22d February 1833. — Record-keeper.

Read three Letters from the Treasury, respectively dated 29th ultimo, with the following documents, &c.; viz. — Treasury Letters.

One with a copy of a letter from Commissary Elliot, dated 19th November 1835, enclosing an abstract and vouchers for expenses of lighthouses. — Commissary Elliot, Bahamas; 619.

One with abstract and vouchers for expenses of auxiliary commissioners of compensation at the Bermudas, for the quarter to 30th September 1835; and, — Commissary Wild, auxiliary commissioner; 620.

One with abstracts and vouchers for payments for salaries and allowances to special magistrates in the Windward and Leeward Islands in October 1835. — Commissary Filder; 624.

To be delivered to Mr. Rawlinson. — Mr. Rawlinson.

Read a Letter from the Treasury of 29th ultimo, transmitting a statement of payments from the military chest on account of the colonial government of the Bahamas, together with the vouchers for the same, and a copy of their Lordships' Minute of 26th ultimo thereon. — Treasury Letter, returned to Commissary Elliot, Bahamas; 623.

The paymaster-general to be charged with 146*l.* 15*s.* 3*d.*, the vouchers for which to be delivered to Mr. Rogers, and the Treasury Letter and other papers to Mr. Rawlinson. — Paymaster-general to be charged. Mr. Rogers. Mr. Rawlinson.

29 May 1845. Treasury Letter returned, to rations for servants to Colonel Drake, at Corfu; 618.

Read a Treasury Letter of 29th ultimo, transmitting a copy of a letter from Sir Howard Douglas, dated Corfu, 4th January last, respecting the issue of rations for three servants of Lieutenant-colonel Drake during his absence on leave, and of a Treasury Minute of 20th October last, admitting the issue in the present instance, but desiring that in future Colonel Drake shall only be allowed to draw rations for the number of servants that may be certified as necessary to take charge of the horses left by him (not exceeding the number authorized for his rank), and which servants may be actually and exclusively so employed.

The Treasury Minute further directs a copy of the Treasury Circular of 24th June 1825 (9,933), upon the subject to be forwarded to Commissary Ramsey, for his guidance with reference to his letter of 22d August last.

Mr. Blyth, store department; Mr. Engelbach.

To be shown to Mr. Blyth and the Store Department, and then delivered to Mr. Englebach.

Treasury Letter, returned to Commissary Laidley, New South Wales; and recovery of Chelsea pensions; 616.

615.

Read a Letter, dated 29th ultimo, with a statement of sums, amounting to 28 *l.* 5 *s.* 1 *d.*, over-issued on account of Chelsea pensions at New South Wales, and which the commissary has reported he has caused to be stopped from the pensions becoming due after 30th September last, and containing directions on the subject.

Also a Treasury Letter of 1st inst., stating that the late Deputy Commissary-general Laidley had, by letter of 19th August last, apprised their Lordships of his having taken the necessary steps for the recovery of certain over-issues to Chelsea pensioners in New South Wales, as detailed in a list enclosed in the Treasury List; and,

Mr. Engelbach and Mr. Paul.

Ordered, That the two letters and statements above mentioned be delivered to Mr. Engelbach, who will ascertain whether the repayments are brought to credit in the Commissariat accounts, and communicate with Mr. Paul as to the recovery of the sums repaid and not yet recovered from the agent for out-pensioners.

Treasury Letter returned to Lieut.-governor Nixon; 621.

Read a Letter from the Treasury, dated 29th ult., transmitting copies of a letter from Lieutenant-governor Nixon, of 13th August last, and of its enclosure, respecting a surcharge of 30 *l.* 18 *s.*; also a copy of their Lordships' Minute of 6th October last thereon.

Mr. Rogers.

To be delivered to Mr. Rogers; and,

Colonel Nixon to be written to.

Ordered, That a further letter be written to Colonel Nixon, requesting to be informed what measures he has taken in consequence of the last communication made to him by the Lords of the Treasury, as directed by the Treasury Minute.

Treasury Letter relating to repayments into military chests.

Read a Letter from the Treasury, dated 1st inst., transmitting a list of sums which would have been repaid into the military chests at Jamaica and Ceylon, the amount of which the Paymaster-general has been authorised to transfer from the account of Extraordinaries to Ordinaries.

Parties to be charged.

Ordered, That Deputy Commissary-general Forbes be charged with 15 *l.* 16 *s.*, and 3 *l.* 12 *s.* 4 *d.*; and Deputy Paymaster-general William Granville with 16 *l.* 15 *s.* 1 *d.*; and,

Record keeper, &c.

The vouchers to be allowed to the Record-keeper with reference to Minute of 25th March 1835.

Deputy Commissary-general Cockedge; No. 603.

Read a Letter from Deputy Commissary-general Cockedge, dated Malta, 10th February 1836, transmitting, with reference to a letter from the office of 7th December last, a copy of a letter from the Military Secretary of the 9th ult., relative to a payment of 180 *l.*, to be made by Captain Hunn, as executor to Admiral Pickmore, and the Military Chest at Malta.

Again.

To be brought again before the Board on 11th August next.

Letter from Mr. de Fonblanque.

Read a Letter from Mr. T. de Fonblanque, dated 29th ult., requesting to be informed of the proper course to be pursued by him, with a view to the security of the repayment of 43 *l.* 10 *s.* by him; and,

Settled a letter in reply thereto.

State of the examination of Van Diemen's Land colonial accounts.

The Board having carefully gone through a statement laid before them by Mr. Engelbach of additional appointments in the colonial accounts of Van Diemen's Land for 1832, and finding that most of them were under the consideration of Lord Stanley in 1833, and that only one sum was distinctly directed to be surcharged,

Query to be prepared.

Ordered, That a query in respect of that sum be prepared, and that the account be made up surcharging the amount, with a memorandum; but it appearing that the accounts for 1833 have been some time in the office, and are not yet examined, and that the accounts of 1834 are just received, and the Board having reason to believe that in the later accounts increases of establishment much greater than those now under consideration will appear to have taken place in consequence of the increasing extent and demand of the colony, the Board waive all further proceedings in respect of the list for 1832, and direct the last half year of the accounts for 1834 to be immediately placed under examination, and a statement to be made out without delay of any difference in respect of increases of salary and allowances between the establishment for the year 1832 and the establishment of the colony at the latest period to which the accounts have been delivered, together with such returns of establishment as may have been received from the colony, in order that the Board may report to the Treasury on the subject; and it further appearing that the examination of the colonial accounts of Van Diemen's Land is (without

(without any imputation of want of diligence of the inspector or examiner) now greatly in arrear, and the Board being of opinion that it would be expedient either to apply to the Lords of the Treasury for such assistance as would be necessary to complete the detailed examination of such arrear accounts, the whole of which have already undergone a local audit, or to allow the accounts to continue in arrear; the Board are disposed, with reference to the remaining periods of one year and a half, now in the office, and which remain unexamined, to take advantage of the provisions of the 53d Geo. 3, cap. 150, sec. 3, applicable to cases of accounts in which there has been a regular previous examination; and the inspector is authorized, in the event of his not having the means of bringing up the arrear, to subject the accounts to such an examination only as he may deem indispensable, and report the result to the Board.

PROCEEDING in COMMITTEES.

Mr. Luttrell; Sir John Osborn.

Settled query on the account of the receiving inspector of assessed taxes for North Wales, one year to 5th April 1832. — Query settled.

Made decisions on replies of Mr. Butt to answers to queries on the account of the sheriff of Salop, 1834–5; and, — Decisions on answers to queries.

Audited the said account; and, — Audited account.

Ordered, That Mr. Wilkin be charged with 75 *l.* — Party to be charged.

Made decision on answer to query on the account of Deputy-assistant Commissary-general Elliot, at the Bahamas, to 31st March 1835. — Decision on answer to query.

Audited the account of Deputy Commissary-general Rickard Edwards, at Jamaica, from the 1st April to 8th Sept. 1833. — Audited account.

Ordered, That Mr. Edwards be discharged in the ledger from the sums of 11 *s.* 19 *s.* 2¾ *d.* and 162 *l.* 10 *s.*, referred to in Mr. Paul's certificate. — Mr. Edwards to be discharged

Mr. Arbuthnot; Mr. Romilly.

Settled queries on the account of the Treasurer-general of the Cape of Good Hope for 1833.

Examined and certified to be a correct copy,

Audit-office, May 29, 1845. *Brooking Soady.*

1127. *Chairman.*] Is there a minute of the 17th of May 1832, which respects the accounts of the Cape of Good Hope and Ceylon prior to 1830?—I do not know of any such minute; but of course I could supply the Committee with it.

1128. Can you also furnish the Committee with the audited draft's state of the Trinidad accounts of 1836?—Yes; I will mention to the Board the desire of the Committee.

1129. Has the Royal Sign Manual been frequently obtained in order to release public accountants?—Sometimes it is obtained.

1130. Do you recollect the last instance in which it was so obtained?—I do not; they are very seldom obtained now.

1131. In former periods was the Royal Sign Manual applied for and frequently obtained?—It was; but of late years it is very rare.

1132. Mr. *G. W. Hope.*] It has been stated that each functionary in the Audit-office puts his own construction on the Act, without the interference of the Commissioners; how far does that agree with your knowledge of the practice of the office?—I can hardly conceive the thing possible. In the first place the inspectors who are at the head of departments are all perfectly acquainted with the Acts of Parliament by which the functions of the Board are regulated; they are likewise acquainted, as I apprehend, with every Treasury Minute and regulation, and the orders of the Colonial-office, relative to the accounts which they have to examine. They have general instructions from the Board for their guidance, and I am wholly at a loss to understand what the expression means.

1133. Is it the practice to put the Act of Parliament into the inspectors' hands as their sole guide?—The inspectors have all the Acts of Parliament.

1134. Have they any other rules besides what are contained in the Act of Parliament?—Those that I have alluded to, Treasury instructions and warrants.

1135. Does the Board take care that those rules are attended to?—The Board of course are perfectly acquainted with the details of their duty, and on every occasion on which observations upon the accounts are brought before them, on

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the occasion of their receiving any communications relating to the accounts, and more particularly on the audit of the accounts, I consider them as bound, and they no doubt consider themselves as bound, to see as far as practicable, that not only the Acts of Parliament, but all Treasury instructions and general regulations are observed.

1136. Are you acquainted with what is the practice as to the examination of accounts with estimates and Appropriation Acts?—Not particularly. The Committee must be aware that the secretary's department is not particularly concerned with the matters referred to; they only come incidentally before me.

1137. Perhaps you can state what is the general rule as to the authority which is required for payments before they would be allowed on audit?—It must depend very much on the case; some payments are authorized by Act of Parliament; other payments are authorized by settled establishments. The immediate payment made must be authorized by warrant from the party authorized to issue such warrants on the spot.

1138. Do you conceive that the usual practice is in such cases to take the authority applicable to that case?—I do, and I believe it to be invariably observed.

1139. You have no reason to doubt it?—None.

1140. *Chairman.*] Do you conceive the warrant and the receipt a sufficient authority without reference to original authority, either Parliamentary or departmental?—When I speak of Parliamentary authority I mean that there are certain Acts of Parliament which authorize certain payments; for instance, there is an Act of Parliament for the union of the two provinces of Upper and Lower Canada; in that Act is included a schedule and civil list under different heads. I should say that the person having to examine that account of the civil list of Canada ought clearly to refer to the Act of Parliament with regard to the amount of the sums issued under each head.

1141. That is, in every case where there is an Appropriation Act, you consider a reference to the Appropriation Act necessary for the release of the public accountants?—I must explain, that what is generally meant by an Appropriation Act is an appropriation by Act of Parliament of certain large sums which are for definite services. Now the detail of those sums is not specified in the Act, but I cannot say of my own knowledge, with reference to the account itself, whether the Appropriation Act is always referred to with a view of ascertaining that the sum applied to the service has not exceeded the sum which is contained in the Appropriation Act, to that service.

1142. If the gross sum was exceeded might that be the subject of enquiry at the office?—I apprehend in some cases we have not the means of knowing it; we have not the means of knowing it, for instance, in the accounts of the Paymaster-general, and generally speaking all large cash accounts. But then with reference to the accounts of the Paymaster-general, the practice is every year to lay before Parliament a statement of the votes for army and ordnance services under each head, and of the actual appropriation of those votes to the service, and of the balance remaining in the Exchequer, which I should apprehend would satisfy all reasonable enquiries on that subject.

1143. But where an Appropriation Act exists, is that Appropriation Act invariably communicated to the inspector with the colonial accounts in reference to it?—I cannot answer that question; he has access to it of course, and in many cases that have come under my observation the Appropriation Act has been brought before the Board in the course of the examination of the accounts.

1144. Would you consider it desirable, as an additional security in the proper audit of public accounts, that the Appropriation Acts, where they exist, should invariably accompany the account?—So far as it can be done, I certainly should.

1145. Mr. *G. W. Hope.*] There is a statement in the evidence that the two great accounts are the accounts of the Paymaster-general and the Paymaster of the Civil Services. Is it to those accounts that your previous answer as to the mode in which they were laid before Parliament, applies?—Yes; it is with regard to the Paymaster-general of Army Services. I should say that with regard to the Navy account the reference to the Estimate is constant, and part of our duty.

1146. It has been stated that the whole system of the Audit-office is rotten altogether from beginning to end, that it is all broken down. The question is rather a large one, but perhaps you would give us your opinion?—It is very difficult

difficult for me to make any reference to such an observation as that; I cannot but feel it is a very improper remark with regard to the office at large, and very unfounded.

1147. How long have you been connected with the Audit Board?—I have been secretary to the Board since 1806.

1148. Has the subject of the audit engaged the attention of Government and Parliament repeatedly in the course of that time?—Repeatedly. I have lived as secretary to the Board, I may say, since I have been in the office, into which I came in the year 1800. I have lived under four different systems of regulations and audit, and it has always appeared to me that the efficiency of the men who were charged with the duty was of much more importance than the regulations under which we lived. I have seen the cards very often shuffled, but I do not think it always followed that you got a hand of trumps.

1149. Speaking from your general recollection, can you state whether it is a subject that has constantly engaged the attention of successive Governments, with a view to its being improved?—Yes; from the year 1806 to the year 1835, it has engaged the attention of successive Governments. New regulations have been made, and the Board has been reconstituted on two or three different occasions, somewhat on different principles with regard to the functions of the Board and of the Commissioners. I have never found in any instance that any suggestions of any inspector, or any clerk, or any person belonging to the office, with regard to anything wrong in the system, or to anything which they thought might be improved, have not been most studiously attended to by the Board. I may mention a very late instance of it. A clerk examiner in the office, a person of no particular rank or consequence, laid before the Board a scheme for a new classification of the accounts in the examination of them, which he thought would be conducive to greater dispatch and correctness; and that scheme, though it came from an inferior officer, was referred by the Board to the whole of their inspectors; they received their report upon it; they considered it themselves, and they came to a decision upon it, which shows the extreme care which the Board are disposed to pay to any suggestions which are offered them with regard to the business of their office, and the mode of conducting it. If you come to refer to an expression such as is above mentioned, you might suppose that there exists an abusive administration of the office, or such total neglect of its proper duties, that it could hardly escape the attention of any man of character; and therefore I think I am entitled to say, that if there was anything which was quite wrong (which that expression would imply), if there was anything quite wrong in the office in the mode of conducting business, or examining accounts, it is hardly possible that that should not have been brought before the Board, and if it had, I am quite confident the Board would not have taken upon itself to decide the question brought before them, if it had been a question of importance, but would have referred the case to the Lords of the Treasury for their decision.

1150. Without, then, stating the system to be absolutely perfect, you undertake to say in your experience of 39 years, that every endeavour has been made to make it so, and that there is every disposition to act on any practical suggestion?—I am very far from stating or thinking that the system is perfect; I have not the least doubt there are many things in the office that might be improved by careful inquiry, which the Board is always disposed to make when any circumstances come before them to make it necessary; but I am quite satisfied that the Board are at all times, and have been willing to attend to suggestions, and it will appear by their proceedings that they have not neglected any hint or any suggestion which was thrown out by their officers for the improvement of their office.

1151. The Board derives its authority altogether under an Act of Parliament, does it not?—Not altogether. The legislative authority which is necessary for the exercise of their functions, they derive from Act of Parliament; but besides the Act there is a Treasury warrant, describing and distributing the duties of the Board.

1152. The power which they have is under Act of Parliament?—Yes.

1153. *Chairman.*] You state that you think the system is not so perfect as to exclude various improvements. Will you favour the Committee with the views of the Board as to the introduction of those improvements?—I regret to say, my observations were rather the result of a general impression, than with reference to any particular abuse. What I meant to say was, that to say that the office is perfect would not be warranted by fact in this case, or in any other. The fact is, the

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circumstance alone of there being a considerable arrear of accounts in the office, which has now existed for many years, and which, although it has been subdued in some measure, is very far from being altogether subdued, shows that we remain in that respect in a state which I should say is unsatisfactory with regard to the public; I say that that circumstance alone would induce the Board, I have no doubt, to examine into the causes of it, and to see whether it is possible by any recommendation to the Treasury, or any change of plan, to remedy it.

1154. Is any examination now going on at the Audit-office, with a view to the improvement of the state of the accounts?—Not at this moment.

1155. I hold in my hand a letter from the British Ambassador at Paris to Lord Aberdeen, stating that all the colonial accounts of the French government have been audited to the end of the year 1842, and have been laid before the Chambers; is there any reason why the colonial accounts of Great Britain should not be exhibited in the same manner?—I have no doubt, if you look at the two systems, you might find the cause of it. The business of the colonial accounts is extremely complicated, for a great variety of reasons which it would perhaps be tedious to enumerate, and which I might not be able to enumerate; but certainly the fact is undoubted, and to be lamented.

1156. Mr. *G. W. Hope.*] Do you know the French system?—I do not.

1157. *Chairman.*] The subject specially referred to this Committee is, to recommend to Parliament any means of introducing uniformity, regularity, correctness, and completeness into the system of colonial account; could you, from the Board of Audit, furnish this Committee with any suggestions which will enable them to give effect to the objects which have been committed to them?—I certainly will communicate the wishes of the Committee to the Board, and I am quite sure they will pay every attention to it.

1158. Mr. *Forster.*] As secretary you are incidentally acquainted with the general practical business of the office?—I have no concern in the examination of accounts; there are no accounts examined in my department, they are examined in other departments, and the observations that arise upon the accounts do not come to me; they come directly to the Board.

1159. And you have no intimate acquaintance perhaps with the mode or efficiency of the examination?—No.

1160. You have stated, it is the duty of the inspectors to be acquainted with the Acts of Parliament; have not the inspectors the liberty of each of them putting their own constructions upon those Acts?—I am not aware that there is any difference, and if there were, I am quite sure the Committee of the Board who have the settlement of the queries and the audit of the accounts would see, generally speaking, that the same rules are observed in one case as in the other, as far as is practicable.

1161. You state that the subordinate officers of the Board have permission to make suggestions to the Commissioners; do you mean suggestions involving the constitution of the Board, or merely suggestions or hints upon minor matters relating to the practical carrying out of the business as it now stands?—I am not aware of any instance in which any officer of the Board has suggested alterations in the constitution of the Board.

1162. It is only, then, on minor points that they do, or are expected to offer any suggestion?—I mean on the whole of the examination, and the mode of proceeding to examining and settling the accounts.

1163. Mr. *Aldam.*] In examining into the circumstances of the audit of the colonial accounts, is it possible to avoid going to a considerable extent into the auditing of the general account?—I do not know that they are connected particularly; I do not see any necessary connexion between them.

1164. You think it is possible in making an inquiry as to the one, to avoid the inquiry as to the other?—I am quite sure I speak the sentiments of the Board when I say they do not wish to shrink from any inquiry into the whole system.

Mr. *Frederick Leman Rogers*, called in; and further Examined.

Mr. *F. L. Rogers.*

1165. *Chairman.*] YOU were examined generally with reference to improvements to be introduced into the system of audit; could you lay before the Committee your views, but with a special reference to the improvements to be contemplated with regard to colonial accounts?—Not very conveniently, chiefly because I am not very conversant with colonial accounts; they were not transferred from

from the late Colonial Audit-office to the old Audit-office in Somerset-place for examination till 1832, and very few of them have fallen under my charge; only three indeed. Mr. *F. L. Rogers.* 29 May 1845.

1166. Would not an improvement of the system of audit affecting the public accounts generally, also influence the audit of the colonial accounts beneficially?—I conceive so.

1167. Mr. *H. J. Baillie.*] Have any proposals for the improvement o f he Audit-office been submitted by you to the Board?—No, not to the Board, but to the chairman.

1168. (*To Mr. Mallet.*) Why were they not submitted to the Board?—I believe the paper was only delivered to the chairman a fortnight ago, and of course it was in his discretion to look at it before he brought it before the Board.

1169. You have no doubt that it will be taken into consideration by the Board?—I have no doubt that it will.

1170. Mr. *Foster.*] In your office of secretary to the Board, do you consider yourself in a position to judge of the system of audit as correctly as the chief inspector of the office?—I do not.

Mr. *George William Brande,* called in; and further Examined.

1171. Mr. *G. W. Hope.*] I BELIEVE, in consequence of a request from the Committee, you have prepared a statement of the several defaulters who have been found lately in the colonies?—I have prepared a statement of a few that there are since the year 1837, from searching carefully over all the documents and reports that have been made. Mr. *G. W. Brande.*

1172. Can you state how many there are?—Five cases.

1173. How many cases have there been in Trinidad?—None since 1837. There were two very glaring cases before that; one in 1831, and the other in 1836.

1174. What were the names of the parties in those cases?—One was Samuel Hill, who was at the time treasurer; and the other was Ford, who was also treasurer.

[*The Witness delivered in the following Document:*]

RETURN of DEFAULTERS in the Colonies reported to the Treasury since 1837.

COLONY.	NAME.	OFFICE.	AMOUNT.
Ceylon - - -	Mr. J. Wansbeck -	- - Chief clerk in the office of the agent of the Western Province.	720 *l.*
Mauritius - -	Mr. Jacob Standley	- - Store-keeper and store accountant, colonial engineer's department.	- - Lime and stores, value not ascertained.
New Zealand -	Mr. George Cooper	Collector of customs -	Estimated at 4,000 *l.*
Van Diemen's Land	Mr. Hugh Ross -	Crown solicitor - -	1,502 *l.* 7 *s.* 1 *d.*
South Australia -	- - The civil commissioner, and the colonial store-keeper, were reported in a dispatch from the late governor of the colony, dated 21st February 1840, not to have accounted for money and stores entrusted to their charge, but the particulars or the amount of the alleged default in either case, could not be ascertained.		

1175. What steps have been taken in consequence of those defalcations?—In the case of St. Hill, the default arose from his having had deposited in his hands the monies belonging to the courts of law, which he considered himself authorized to make use of as a banker. They never appeared in the colonial accounts in any way. The accounts that passed the committee of council on the island never had any reference to them whatever, till on some occasion the money was not

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forthcoming that was required, and then it was discovered that St. Hill had laid it out in purchasing property of different kinds. The property was seized, his half-pay as an Ordnance store officer was impounded, and I believe the government of Trinidad hold some of the property still undisposed of.

1176. Are they in process of realising it now, as far as you know?—Up to the present time, as far as I know, there is some of the property I believe unsold; they found that after the great change in the state of the West Indies, it was better not to press a sale of the property.

1177. Mr. *H. J. Baillie.*] It was probably with the consent of those people who held mortgages on the estates that they were not sold immediately, or did the government use its own discretion?—The government found itself obliged to take over the claims of the suitors in the courts, and to satisfy them as the court required, and at the same time to take upon itself the recovery and realisation of St. Hill's property.

1178. *Chairman.*] What measures have been taken by the government to prevent the recurrence of such defalcations?—I do not know that anything could prevent the recurrence of such defalcations, because it was nothing that ever appeared in the account. So far all the deposits now of the courts of law, wherever the Treasury have had any authority and control, are placed in the treasury of the island as public money. They amount in several cases to very considerable sums indeed, and the treasurer is bound, as treasurer, to receive them and account for them.

1179. Does the treasurer give security?—He gives security in all cases proportioned to the amount of the responsibility of the trust that is necessarily reposed in him; we oblige all the governors from time to time to take the surplus money out of the treasurer's hands, and to deposit it in a strong vault under three locks.

1180. Is the security taken at the Colonial-office, or in the colony itself?—It is generally taken by the Treasury here; it may be taken in the colony by the colonial government; and, in the case of district accountants, is usually taken by the colonial government.

1181. What is the regulation by which the amount of security taken is made to bear on the amount of money which the treasurer or the functionary may hold?—Every case is separately considered when the treasurer is appointed, and reference is usually made by the Colonial Secretary of State to the Treasury, if he is appointed in England, or even in the colony, upon the subject of the security he should give. The Treasury usually consults the Commissioners of Audit. It is then ascertained what sum the treasurer must necessarily have in his hands for ordinary current expenses, and the rest of the public money is to be locked up from under his control. The security is proportioned to the amount that he must necessarily have in his hands for current purposes.

1182. Is there any general order given by the Treasury for the examination of the colonial chest, and comparing the amount in the chest with the balance due by the treasurer?—Very specific orders have been given to every colony, and the rule is, that they shall be examined quarterly, and also once or twice a year at uncertain periods.

1183. Is a special report made of every examination?—Yes; and that report is attached to the accounts.

1184. Are you acquainted with the circumstances of Mr. Manning's defalcation in the colony of New South Wales?—From the documents that have passed through my hands, I am.

1185. State what they were.—Mr. Manning's default was not connected with the colonial accounts or audit. The circumstances of that case were reported to the Secretary of State in a despatch from the Governor of New South Wales of 16th January 1842; it arose from misappropriation of proceeds of intestate estates to which Mr. Manning had administered by direction of the judges of the supreme court, but he was not accountable in respect of those proceeds, either to the colonial government or to the Lords of the Treasury, and, consequently, no accounts relating to those estates came under the cognizance either of the local auditor or of the Commissioners of Audit in England. The supreme court was authorized by the Act of Parliament, 9 Geo. 4, c. 83, "to empower the registrar, or other ministerial officer of the court, to collect the effects of intestates, and to hold, or deposit, or invest the same in such manner and place, or upon such security, and subject to such orders and directions as should be made, either as applicable in all cases

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cases or specially in any case, by the said court." Under this Act, Mr. Manning, the registrar, had been nominated by the court to administer to the estates of intestates; his appointment as registrar having been notified to the governor in a despatch from the Secretary of State of 29th October 1828. In 1838, on the assumption of the government by Sir George Gipps, the balances derived from those estates having been considerable, an Act of the colonial council was passed at the suggestion of the judges, empowering the judges of the court from time to time, by any order or orders of the court, to direct that any monies derived from those estates over which the court had control should be invested in the New South Wales savings bank, and only be withdrawn therefrom by orders of the court; and the judges, by a rule of court, laid down regulations for such investment. The accounts of the estates to which Mr. Manning had administered were then looked into and adjusted by one of the judges, and orders given by the court for investing the proceeds, and other accounts of fresh administrations were at different times presented to the judges; but notwithstanding these arrangements it was found, in December 1841, that Mr. Manning was a defaulter in respect of those estates to an amount exceeding 9,400 *l.* Mr. Manning had furnished security to the amount of 2,000 *l.*, and steps were taken for making his property and that security available towards meeting the default as administrator, but to which other creditors are understood to have made opposition; what may have been the result is not yet known. The intestate estates are now administered by the master of the supreme court under the same provisions of the Acts of Parliament and of the colonial council. The Secretary of State, in notifying to the governor by a despatch of 15th December 1842, a new arrangement of the officers of the supreme court by the appointment of a master, in addition to the registrar, specially pointed out to the governor the obvious necessity, after what had occurred in Manning's case, for great precaution in exercising a due control over the proceedings of the officer entrusted with the administration of the estates, but this can only be done by the judges of the court, on whom it is incumbent to take care that the proceeds of every estate for which administration is granted, are duly accounted for and invested.

1186. Is it your opinion that if effect be given to those arrangements, an efficient security will be obtained against a recurrence of such a defalcation?—If effect be given to such arrangements, I do not see how a defalcation could possibly occur.

Mr. *James Macfarlane*, called in; and Examined.

Mr. *J. Macfarlane.*

1187. *Chairman.*] HOW long were you resident in St. Lucia?—Twenty years and upwards.

1188. Are you acquainted with the public accounts in that island?—I have been on several committees on public accounts.

1189. Mr. *G. W. Hope.*] That is, you were a member of the council?—Yes.

1190. *Chairman.*] Do you think the accounts generally are in a satisfactory state?—No.

1191. Have there been frequent instances of deficiency on the part of the colonial treasurers?—Almost every treasurer during the space of 20 years has left more or less deficiency in his cash accounts, on the final winding up of those accounts.

1192. Mr. *G. W. Hope.*] Have the treasurers been changed repeatedly?—I suppose there have been four or five in the 20 years.

1193. Do you mean that the result was, that there was a loss to the public in the accounts of each of those?—On some occasions, and on others not.

1194. Can you state on what occasions there were losses to the public?—A treasurer, 20 years back.

1195. What was his name?—Dr. Bernard.

1196. What was the results of his accounts?—I cannot speak to the figures, of the deficiency in his accounts, but I think somewhere about 6,000 dollars.

1197. Was that recovered from the sureties or not?—It was recovered from the sureties.

1198. What was the next case?—The next case was that of his successor.

1199. What was his name?—Clarke.

1200. What happened as to his accounts?—He left a deficiency, and it has never been recovered to this day.

1201. What

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1201. What was the amount of deficiency?—I think, so far as my memory serves me, about half as much as his predecessor.

1202. What year was that in?—It may be 10 years ago; but I cannot exactly say.

1203. How long was he in office?—Not very long.

1204. Were no sureties taken from him?—Yes.

1205. Were they not proceeded against?—I cannot tell.

1206. As regards the colony, you believe him to have been a defaulter?—I know he was a defaulter; his accounts were examined in the colony, and a certain balance established against him. A correspondence took place in order to recover, if possible, for the colony this sum.

1206.* You believe the sum has never been recovered?—Yes.

1207. Who succeeded Mr. Clark?—Mr. Surtees.

1208. Was Mr. Surtees a defaulter?—Yes; that is to say, there was a balance carried against him.

1209. Was that balance lost?—I cannot speak as to whether it has been lost or not?—I know there was a long correspondence between the colony and the Colonial-office to recover that balance; whether that balance has been recovered or not, I cannot tell.

1210. In the case of Surtees, was there not a question as to a claim which he made being admitted or not?—I beg to observe, in naming those parties, I do not say they improperly made away with the money; it might have arisen through error, or in a thousand ways: there was a deficiency, but through what cause it arose, it is not for me to say.

1211. When did Surtees leave the island?—When he was appointed to the Mauritius.

1212. To what office was he appointed?—Vice-president of the Court of Appeal.

1213. Do you know what the result has been, as regards Mr. Surtees?—Not at this day. In 1840 the money was not paid to St. Lucia; these balances still figured against the different officers.

1214. It is necessary, in order to guard Mr. Surtees' character, that I should ascertain from you as accurately as possible, what the nature of this balance against him was; now do you know that it was anything more than that on the settlement of the accounts there appeared a balance which was claimed to be due from him to the colony?—Yes.

1215. Do you know whether or not Mr. Surtees made any objection, and alleged that that balance was improperly charged to him?—He did make objections.

1216. The question, therefore, as regards Mr. Surtees, was one of account, was it not?—It is very probable; indeed I believe it was.

1217. *Chairman.*] In case of a defalcation in these accounts, on whom has the loss fallen?—The loss has fallen on the colony, in the case of Mr. Clark.

1218. Do you know whether at present the colonial treasurer has given pecuniary security?—He has not to the best of my knowledge.

1219. Mr. *G. W. Hope.*] What is his name?—William Hanley.

1220. *Chairman.*] Do you know whether any representation was made to the Colonial-office, on the necessity of obtaining security from public accountants?—Yes; particular representations were made in that case.

1221. Do you know the result of those representations?—The result was, that no security was given.

1222. Mr. *G. W. Hope.*] Are you certain that he has given no security?—In 1840 he had given none; and the question was mooted in 1839, and 1840, and settled; that is to say, the thing fell to the ground, and he continued to go on, and I naturally believe now that none has been given.

1223. When was he appointed?—Some years, I think, before 1839; he was appointed immediately after Mr. Young.

1224. Mr. *Forster.*] Was it stated in answer to the remonstrances on this subject, that no security was required of him, or would be given?—It was not broadly declared in that manner, but the result was that he was not required to give security. It could not be declared broadly in that manner; he had been a judge, and he declared himself that the place was thrust upon him; that when the puisne judges of St. Lucia were abolished, he received from government this situation of treasurer unsolicited, as I always understood from himself, and he entered

entered on the office descending from that of being a judge to that of treasurer and secretary, without giving security in the first instance, not being called upon, perhaps from his having been a judge, but he was not called upon; he continued in office, and when the colonists claimed to have this security from him, he had been already a very considerable time in office, and the security was not forthcoming.

1225. *Chairman.*] Do any of the sub-accountants give security in the colony of St. Lucia?—Yes.

1226. Would it not be desirable, for the security of the public money, that security should in all cases be taken from public functionaries?—Assuredly it ought. From past experience we have seen the necessity of it.

1227. Mr. *Forster.*] Has the treasurer uncontrolled power over the colonial monies?—He has uncontrolled power to receive the amount of the colonial taxes, constituting the ways and means to meet the civil expenditure.

1228. There is no local check in the course of that expenditure?—There is a local check; he ought to disburse these monies on the governor's warrant.

1229. If there are local checks, how can he be deficient in his accounts?—The local checks existed with those who were deficient.

1230. *Chairman.*] But those were not sufficient?—They were not sufficient; because it is the final balance in the chest that is a test altogether of the treasurer's correctness.

1231. Mr. *Forster.*] What is the nature of his management and control over the colonial monies?—He is the receiver of all the taxes, by virtue of a tax ordinance passed every year.

1232. There is no check on his disbursement of the money?—He can only disburse by virtue of the governor's warrant.

1233. Was it under that system that these parties became deficient in their accounts?—Yes; instead of 2,000*l.* remaining in the chest there might be 1,000 *l.*

1234. *Chairman.*] Is any functionary in the island charged with comparing the amount in the chest with the balance of the cash account?—When he renders his account the cash is counted. The accounts are examined at a certain period of the year, and then if the balance is found to be correct, they are passed by a committee of the legislative council.

1235. Are you acquainted with the manner in which the books of receipt and expenditure are kept in the colony?—Yes.

1236. Are they kept in a satisfactory state?—They are not, so far as they are merely estimates of the expenditure and receipts; they do not show the actual state of the colony.

1237. Has the double-entry system been introduced?—Yes.

1238. There is no difficulty in getting clerks to undertake that system?—I think not.

1239. Have any steps been taken in the colony itself for the improvement of the system existing there?—Several times; in consequence of this want of security, there has been an uncomfortable feeling in the colony to check those accounts in default of security, as far as possible; to hedge in the treasurer by checks all around him, finding he was without security.

1240. Mr. *G. W. Hope.*] Was the case as to Mr. Hanley, that he received this treasurership in a sort of way as a compensation for the abolition of his previous office, and that thereupon he objected to be saddled with the securities besides?—Just so; he declared that he was no accountant. Government gave him that appointment, I suppose, not having anything else at hand. He declared he was not brought up an accountant: he was brought up as an advocate, and never had been accustomed to accounts.

1241. *Chairman.*] Are you acquainted with some regulations that were proposed in the year 1839, for the improvement of the accounts in the colony?—Yes; a committee of the legislative council did propose regulations.

1242. Can you furnish the Committee with a copy of those regulations?—Yes.

1243. Are they regulations for the guidance of the colonial treasurer, and intended for the security of the public purse?—Yes.

1244. Can you state whether effect was given to those regulations?—I left the colony about six months after these regulations were adopted by the council; but they were against the feelings of the parties, and I believe at this day these regulations are a perfect dead letter.

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1245. Mr. *G. W. Hope.*] Were those regulations passed by the legislature?—A committee of the legislative council was appointed, and these regulations were submitted to the whole council, who agreed to them; and of course they were to regulate the treasurer in his operations.

1246. How far have you any knowledge as to their being at present inoperative?—Because I remained six or eight months in the colony after these regulations were adopted.

1247. Mr. *Trotter.*] Whose duty was it to have them carried into execution, or to take care they were carried into execution?—The regulations had not the force of law; there was no penalty upon their not being followed.

1248. Then although the legislative council gave these directions, and agreed on these directions, they had no authority to enforce their observance?—Yes.

1249. *Chairman.*] Had not the governor the means of giving the authority of law?—If the governor had instructed the attorney-general to bring in an ordinance embodying those rules and regulations, in that case they would have had the force of law.

1250. Mr. *Trotter.*] Therefore the force of law might have been given to them if proper steps had been taken?—Yes.

1251. *Chairman.*] Are you aware whether these regulations were communicated to the Colonial-office at home?—Forming part of the Minute of Council, they ought to have been transmitted, and I believe were transmitted.

[*The Witness delivered in the following Document:*]

ST. LUCIA GAZETTE.

Cantries, Wednesday, 27 November 1839.

Council Chamber, 19 November 1839.

RULES and REGULATIONS for the future guidance of the Colonial Treasurer and other Officers who may receive and pay Public Monies in the Colony of St. Lucia.

1. THE treasurer is to take charge of all money paid into the colonial treasury, either under the general regulations of the government, or by special orders of the governor or other competent authority; and he is to render a monthly account of the receipt and issue of such money, and an annual account showing the total receipt and annual expenditure of each year.

2. The treasurer is not to issue any monies placed under his charge, without a warrant from the governor or officer acting on his behalf, in the form annexed.

3. The treasurer is not to receive any money into the colonial treasury without giving a receipt for the same, in which receipt he is to state the date of the payment into the treasury, the service on account of which the sum was received, and the amount; such receipts to be numbered 1, upwards, for each month; and abstract marginal duplicates thereof will be kept by the colonial treasurer, and be produced by him to the committee, as vouchers at the monthly verification of his accounts.

FORM OF RECEIPT.

St. Lucia.					St. Lucia.			
		Office.						Office.
		£.	s.	d.			£.	s. d.
No.					No.			
Dated	18				Received from			to
From				to	the credit of Account with			.
credit of				.				
	Entered page			.		Entered page		.

4. The greffier, or the provost-marshal of the Royal Court of St. Lucia, or the commissary, or each lieutenant-commissary of police, or each justice of the peace, or each collector of revenues or receiver of taxes or other government dues, is to pay into the colonial treasury the gross sums received, without making any deductions whatever; each of the aforesaid officers, or each collector or receiver, will send quarterly to the colonial secretary, three abstracts; the one, of the salaries due to himself and the establishment of his office; the other, of the fixed allowances, if any; and the third abstract is to contain a statement of the contingent expenses incurred in his department within the quarter, reference being made in each case of contingent expenses to the date of the authority of the governor for incurring the expense; and if these several abstracts are found correct, warrants will be granted upon the colonial treasurer for the payment of the several charges therein contained.

5. The

5. The greffier, or the provost-marshal of the Royal Court of St. Lucia, or the commissary, or each lieutenant-commissary of police, or each justice of the peace, or each collector or receiver of taxes, or fines or penalties, or government dues, is to pay over, at least twice in each month, the whole of the sums received or collected by him to the colonial treasurer, taking the receipt of the treasurer for every such payment; and he is to make out in duplicate a monthly account current in the form annexed, of all sums received and paid within the month; a similar distinct account current is likewise to be made out of all sums received and placed in the treasury chest on account of any taxes or duty which the treasurer may himself be directed to collect. The said greffier or provost-marshal of the Royal Court, or commissary of police, or each lieutenant-commissary of police, or each justice of the peace, or each collector or receiver of taxes, or fines or penalties, or government dues, is not to receive any public monies without giving a receipt for the same, in which receipt he is to state the date of the payment, the service on account of which the sum was received, and the amount; such receipts to be numbered 1, upwards, for each month; and abstract marginal duplicates will be kept by each of the officers aforesaid, and will be produced to the committee, as vouchers, at the monthly verification of his accounts.

6. The treasurer is to keep a day cash-book, in which he is to enter all monies received and issued, as the transactions occur, without reference to any classification of service.

7. The treasurer is to make up and deliver to the governor or officer administering the government, immediately after the termination of each month, an account current of his receipts and payments to the last day of the preceding month, showing the balance of account on that day, and the particulars of which such balance is composed.

8. The treasurer is at the same time to deliver to the lieutenant-governor or officer administering the government, a statement of all sums which, having been advanced by him under competent authority for the public service, are to be further accounted for by the parties who have received the same; all such advances to be specially authorized by warrant of the governor or officer administering the government, in form annexed, and are to be entered in the account current, under a distinct head of "Advances made from the colonial treasury, by direction of the governor, to be hereafter accounted for."

9. Whenever any of these advances may be recovered or otherwise duly accounted for, the treasurer will charge himself with the same under the head of "Advances recovered," and he will take credit for such portions as may be duly accounted for, as final disbursements under the proper head of service.

10. The treasurer's monthly account is to contain, on the charge side—

1st. The general balance at the close of the preceding month, distinguishing government bills or other securities.

2d. Sums received from the greffier or the provost marshal of the Royal Court of St. Lucia, or the commissary, or each lieutenant commissary of police, or each justice of the peace, or each collector of revenue, or receiver of taxes, or fines or penalties, or government dues, specifying the particular head of the revenue from which the money was derived, and referring to the accounts current of the aforesaid officers and collectors and receivers by which the entries are supported.

3d. Any special revenue or receipt applicable to special services.

4th. Incidental receipts; such as stores sold, &c.

5th. Receipts in aid of the revenue; whether by remittance of specie, or by bills drawn.

6th. Sums received in repayment of advances on account of the public service.

7th. Sums deposited in the colonial treasury, subject to the orders of the courts of judicature, or any other public department, but not available for the general services of the colony.

8th. Surcharges recovered.

11. In every case reference is to be made in the account to the authority for the transaction; a copy of which is to accompany that account.

12. On the discharge side the treasurer is to enter all payments, classing the same under the following separate heads; viz.

1st. Pay and salaries supported by the warrant upon which the payments are made, and the receipts of the parties or their assigns.

2d. Fixed allowance.

3d. Ordinary contingencies.

4th. Special disbursements of a civil nature, distinguishing the different heads of service, such as buildings, repairs, &c.

5th. Military disbursements.

6th. Repayment of loans or of sums deposited in the colonial treasury, a distinct reference being made to the date of the authority for the loan or the deposit.

7th. Advances on account of the public service.

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8th. Repayment of sums deposited under orders of the court of judicature, the order of the court, together with the warrant of the governor for the repayment being annexed to the account.

9th. Surcharges removed and allowed.

13. In every case the receipts of the party to whom payment is made is to be given either in the abstract or separately.

14. The treasurer is to certify his monthly account, before a competent authority, in the following terms:

"I, *A. B.*, do solemnly and sincerely declare that the above is a true statement of my account as colonial treasurer at St. Lucia, for the month of 18 , and that I have not issued any sum whatever, except by the written authority of the Governor, all which original authorities accompany the present account; and I make this solemn declaration conscientiously, believing the same to be true."

15. All receipts for contingent expenditure are to be vouched by at least one respectable witness, in whose presence the payment has been made and the receipt signed; and respecting the stamps, the Committee will, on the first day of the month of 1839, receive into their custody and safe keeping the key of the colonial stamps, and will from time to time, on each written requisition of the colonial treasurer, issue such quantities and value thereof as will be detailed in the said requisition; and on the delivery of said stamps to the colonial treasurer, he will give a receipt for the same on the said requisition. Each requisition and each receipt will be written in duplicate, the original to be kept by the committee and visaed by them at each issue, and the duplicate to be kept by the colonial treasurer, with the visa of the committee, to be produced by him to the committee as vouchers at the monthly verification of the quantity and value of stamps sold and unsold by him.

16. The treasurer is to make out an annual account current in the same manner as his monthly account, and render the same in triplicate to the committee of examination on or before the first day of March in each year.

17. The treasurer is to require all vouchers, with the exception of the warrants and authorities under the governor's signature, in duplicate, and he is to obtain copies, certified by the chief clerk in the treasurer's office, of the warrants and authorities of the governor. The treasurer's monthly accounts current are to be rendered for examination in triplicate, with all vouchers in duplicate, including the copies of the warrants above referred to.

18. One copy of each monthly account current, without vouchers, is to be forwarded to the Secretary of State, for the preliminary information of Her Majesty's Government, by the first opportunity after the same shall have been certified by the committee of examination; and one set of the annual accounts is to be sent with the original warrants and vouchers as early as possible after the close of the year; the duplicate set is to be retained in the office of the colonial secretary, and the triplicate account current is to be returned to the treasurer.

19. The committee of examination are to certify such account current of the treasurer in the following manner:

"We, the undersigned members of the committee of examination, do certify that we have carefully examined the several entries appearing both on the debit and creditor sides of the foregoing account, and having compared the same with the original accounts of the several public departments, as examined by us, have found them to agree; and we do further certify that proper accounts of particulars, authorities, and vouchers have been exhibited to us in support of the several articles of charge and discharge therein contained.

"Given under our hands at , this day of 18

(signed) "*James Macfarlane.*
Charles H. Cox.
S. Williams."

1252. What control do the colonists exercise on the receipt and expenditure of the taxes they pay in St. Lucia?—None.

1253. Who regulates the estimates of receipt and expenditure?—Generally the Executive send in their estimate, and they require from the non-official members a corresponding estimate on their part to produce a certain amount composing the civil expenditure.

1254. Are the two estimates compared, and out of the two the estimates that are adopted made up?—Yes.

1255. Who

1255. Who keeps the accounts of the colony?—The treasurer.

1256. Who audits the colonial accounts?—A committee of council.

1257. Is a discharge from that committee of audit necessary to release any public accountant?—Even if the accounts were passed, I cannot think that the treasurer could have a release where the accounts are examined at the Audit-office and errors found.

1258. Is it your opinion that the preliminary audit in the colony would be no release to any accountant in the colony without an audit at home?—Yes; it has never been to my knowledge.

1259. Is it your opinion that a proper system of accounts would diminish the amount of taxation paid in the colony?—Yes.

1260. Are you aware whether any representations have been made to the Colonial-office as to the benefit which the colony would receive from a better system of public accounts?—In fact, from year to year, I speak of course from 1840 backwards, from year to year representation on representation has been made, and subsequently, in this country, from the capitalists connected with St. Lucia.

1261. Those representations have not produced the desired effect?—From some cause or other, they have not.

1262. What would you suggest for the general improvement of the system in St. Lucia?—I would suggest that the ways and means of each individual year should show that the receipts cover the expenditure of that year.

1263. What is the case in the present state of things?—The arrears of the expenditure are brought in and paid out of the receipts of a subsequent year, making it appear that the ways and means of that subsequent year are much greater than they really are.

1264. That is, the balances are not carried on?—The balances are not carried on in the ways and means of the current year, but are absorbed by either old balances or unforeseen drains on the chest.

1265. That is, a comparison is not competently carried on of the yearly receipt and the yearly expenditure?—Yes. The treasurer does not exhibit any debts due by the colony to officers for arrears of salary on his accounts, he only exhibits what he receives and what he *bonâ fide* pays away.

1266. Is there any public debt in the colony of St. Lucia?—None, except the arrears from year to year of public officers for three months or two months, and not much of that; there is no public debt.

1267. Are there any other points in connexion with the subject you wish to submit to the Committee?—I have found when I was on the Committee of Accounts, either in 1839 or the beginning of 1840, that they then got into most inextricable confusion, and the cause of that was nothing more nor less than that every treasurer, in beginning his career as treasurer, began with a new set of books, without bringing down the balances in the books of his predecessor, as successive book-keepers would do in a merchant's office; in fact, all the correspondence that the Colonial-office have received, I attribute to that improper mode, and every treasurer not transferring the accounts, but opening for his own individual affairs, individual books.

1268. That is, there has been no continuous or uniform system adopted?—None; and that has been the subject of excessive confusion to the local government, and great annoyance to the Government of this country.

1269. Mr. *Pringle.*] You have no information subsequent to 1840, have you?—I have been a party to petition Lord Stanley in this country, as I am connected with parties in St. Lucia. I have never visited St. Lucia personally since 1840.

1270. *Chairman.*] You think that the grievances of which the people complain in 1840, with respect to the system of account keeping, are not redressed?—I think not; I know that the treasurer was called home, and I believe they could make neither head nor tail of the colonial accounts.

1271. Mr. *Pringle.*] When was that?—In 1840; he remained a month after I left, and I believe he was kept at home at the Colonial-office for a year and upwards to explain his accounts; it might not be his fault.

1272. Do you personally know what was the result of his examination?—No.

1273. You have no official acquaintance with it?—None.

1274. *Chairman.*] But you do not think at this moment that the accounts are in a satisfactory state?—I do not.

1275. And you still receive complaints from the island of the present state of things?—Yes.

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1276. Mr. *Forster.*] In fact the faulty system continues now as before?—Not being personally in connection with the treasurer and his accounts abroad, in St. Lucia, I cannot speak from my own positive knowledge of them since 1840.

1277. The petition and application to the Colonial-office for an improvement in the system were made previously to your leaving the colony?—Subsequently, with regard to retrenchment and other matters that might be advantageously made.

1278. That is, since 1840?—Yes.

1279. *Chairman.*] And they would be clearly exhibited by a better system of account keeping?—I think so; indeed the treasurer does not understand accounts at all, and it is not his fault; he is not an accountant, he never was an accountant, and he is not to blame for it.

1280. Would there be any difficulty in obtaining for him that assistance which it is necessary for a good book-keeper there?—Not the slightest; I think the duty is very little, and as a proof of that, the present registrar of the Royal Court did the duty for the treasurer, receiving a quarter of his salary, from 1840, from the time he left St. Lucia to answer certain interrogatories at the Audit-office, till 1841, nearly two years, very satisfactorily; and indeed application has been made to Lord Stanley to unite both offices, seeing the satisfactory manner in which the registrar of the Royal Court discharged those duties, to consolidate the two offices, as a means of relieving the colony of the salary of one of them.

1281. Mr. *Pringle.*] It was satisfactory during the time it was managed by the registrar?—Yes.

1282. Do you infer from that, that it was from an error in the system, or from a want of proper qualification on the part of the then treasurer?—Where a person is not conversant with accounts, all the regulations in the world will not make him an accountant.

1283. You found your complaints on the inability of the treasurer to discharge his duties?—He does not understand accounts; he has declared that repeatedly.

1284. Mr. *Forster.*] Independent of that, your chief objection is to the system?—My chief objection is, that the colonists have no security.

1285. Mr. *Pringle.*] You stated that it worked well while under the management of the registrar?—I do not say that it worked better than under the present treasurer; I merely alluded to that, meaning that we might have the two offices done for the same sum of money; because, if the colonial treasurer and secretary does not understand accounts, he has got clerks who are paid for it.

1286. *Chairman.*] Then you mean there is an additional functionary, and the consequence is there are worse accounts?—Just so; we might have the same thing done by a perfect accountant for that which we now pay for doing it. We might have a consolidation of the two offices, and on that subject we have invariably been petitioning the Home Government.

1284*. Mr. *Pringle.*] Then the complaints have been complaints of the accountant, and not of the system itself?—Yes; the expense of the system is one great point.

1285*. *Chairman.*] You think the system might be made more economical and more complete?—Yes.

1286*. Is there any other point upon which you wish to make any suggestions?—The estimate of the civil establishment of the colony for 1844 was 11,595*l.*, and the revenue from the taxes in that year was 14,823*l.* 19*s.* 7 ½*d.*; showing a surplus of 3,200*l.* odd, although the balance of cash in hand, at the end of the year 1844, figures on the face of the treasurer's accounts only as 1,196*l.* 3*s.* 9 ½*d.* The 2,000*l.* which have been absorbed seems to have been for arrears of salary due to public functionaries, and for accounts not foreseen or not specified in the estimate of ways and means laid before the legislative council in 1843, wherein, I say, the accountant is faulty; then the arrears, and these drains on the colonial chest, ought to have made part and parcel of the estimate of the following year; a good accountant would have put them in. This balance on hand is the amount, nearly, of the land-tax in 1844, 1,207*l.*; that is the balance in the chest. The value of the total imports into St. Lucia, in 1843, was 70,360*l.* 13*s.* 11*d.* sterling, and the value of the total exports, in 1843, was 96,290*l.* 6*s.* 3*d.* sterling; so that 8,000*l.*, for which sum the goverment of the colony could be efficiently carried on annually, would be about eight and a half per cent. upon the gross income of the colony.

Mr. *Frederick Leman Rogers*, called in; and further Examined.

1287. Mr. *G. W. Hope.*] The Committee understand that you wish to make a statement?—In the first instance, the Committee will allow me to amend my answer as to two of the questions in my last examination. In answer to Question 922, for the word "Yes," I beg to substitute, "No other recognition than the fact that the charges still remain open in the old ledger." As regards the new ledger, my answer is, "None." To the Questions 939 and 940, I wish to correct my answer and to say, "I can form no opinion upon that subject." I now beg to make a short statement: The Committee desired me to produce an analysis of the statement I had made to the chairman of the Audit Board; I have not done so, because on mentioning it to him he at once expressed his concurrence in my producing the paper itself, but he said he wished to have a copy of that paper, and that he would return it to me before I attended the Committee again; he has not done so, and I was obliged to come without it this morning. Another statement I wish to make is, that my evidence last week has not given satisfaction at the Audit-office, but very much the contrary. The thing has been taken up with great warmth, and the Committee may not be aware that the Board have the power to dismiss me from my situation, for the evidence which I gave on this Committee, and I believe without appeal. I have been reminded of the regulations of the army, by which I understand, though not expressly stated, the Articles of War and the Mutiny Act; now, we know nothing of the Mutiny Act. I wish to carry this no farther now, but if this treatment is repeated, I must then take the liberty of applying to the Committee, and I hope I shall receive their protection; if not, I must protect myself.

1288. Who was it reminded you of the Articles of War and the Mutiny Act?—I hope I may be excused answering that question.

1289. To what did you allude in your former answer?—The regulations of the army.

1290. What do you understand by the regulations of the army?—The regulations founded on the Mutiny Act and the Articles of War.

1291. Regulations for what purpose?—For the regulation of the army.

1292. Do you mean the military regulation for the discipline of the army, or to what?—Particularly I allude to the communication or transmission of information from a subordinate officer to the commander-in-chief, without going through his own immediate commanding officer.

1293. Therefore what you understood was, a reference was made to what was the rule in the army, that a subordinate officer meaning to make a communication to a superior officer, should pass it through his own immediate superior?—Yes, as applicable to my situation with the Board.

1294. Therefore you infer that the person who made this observation to you required you to transmit such suggestions as you wished to make, through the Board?—I do not know as to suggestions; papers, certainly.

1295. Who was the party who made that suggestion to you?—Respecting the regulation of the army, Sir William Herries, the chairman of the Board, once in in his own room, and then repeated at the Board before all the Commissioners.

1296. *Chairman.*] Will you state whether the chairman of this Committee had any personal communication with you previously to your entering the committee-room?—None whatever of any sort or kind. I never had the honour of seeing the chairman, and never spoke to him till the day of meeting here, and I never had any personal communication with him, directly or indirectly, upon any subject in my life, except what has taken place in the committee-room.

1297. You received from the chairman some time ago a private letter, did you not?—I did; I had overlooked that.

1298. Did you communicate that private letter to the Board?—To the chairman; not to the Board.

Lunæ, 2° die Junii, 1845.

MEMBERS PRESENT.

Dr. Bowring.	Mr. Pringle.
Mr. Forster.	Mr. Trotter.
Sir Thomas Hepburn.	Mr. Yorke.
Mr. G. W. Hope.	

DR. BOWRING, IN THE CHAIR.

The *Chairman* stated, that having heard that the chief inspector of the Audit-office had been suggesting various plans for the improvement of that office, he wrote to him a private letter, asking the favour of an interview; to this letter the Chairman received the following reply:

[*The same was delivered in, and is as follows:*]

Audit-office, 14 April 1845.

Mr. Rogers has had the honor to receive Dr. Bowring's note of the 12th instant, requesting to see him on the subject of colonial accounts. Mr. Rogers begs leave to state, that although he has every possible disposition to afford Dr. Bowring any information in his power respecting the Audit-office, yet he would not feel himself at liberty to wait privately on Dr. Bowring respecting a matter connected with the business of the office to which he belongs, without first obtaining his permission to submit his letter to the Audit Board, and receiving their directions respecting it.

Dr. Bowring, M.P. &c. &c.

The *Chairman* stated in addition, that he had never had any other intercourse directly or indirectly with Mr. Rogers than is here stated, and never personally saw him to his knowledge, until he entered the Committee-room.

William George Anderson, Esq. called in; and Examined

W. G. Anderson, Esq.

2 June 1845.

1299. *Chairman.*] What office do you now fill?—Accountant in the Office of the Paymaster-general.

1300. You have been engaged in introducing many improvements into several of the public offices, in the system of book-keeping?—I have been employed principally in the Admiralty, and in my present office; but under the directions of the Treasury, I have been occasionally employed in other offices; the War-office, for instance, the Office of the Metropolitan Police, and in the Registrar-general's Office.

1301. You were, I believe, in 1829, employed in the Navy Pay-office?—Not in the Navy Pay-office. I was originally appointed in the Navy Office, in 1825, and continued in that department until 1838, when I was transferred to the Paymaster-general's Office.

1302. What is the system of book-keeping employed in the Pay-office?—The mercantile system, or the Italian method of double entry.

1303. Was the system of double entry, or the Italian system, introduced into that department by you?—No; it was first established in 1836, when the Pay-offices were consolidated, under the Paymastership of Sir Henry Parnell, 18 months prior to my appointment.

1304. How has the double-entry system worked, as regards security and economy?—As regards security I consider that it is complete; nothing can be more accurate than the accounts, as rendered now by the Paymaster-general; and as regards economy, the advantage is clear, as we are enabled to carry on the service with a very small balance, compared with what was formerly employed; there is both security and economy in reducing the balances.

1305. Then continued experience of the advantages of this system have confirmed you in the opinion as to its desirableness?—Certainly, in every office in which I have seen it introduced.

1306. The system has gradually been introducing itself into many of the public departments?—Yes; the Treasury have been anxious of late years to extend

extend it to the accounts of all the public departments, and I have been employed under the directions of the Treasury in several instances in introducing it.

1307. Will you state how the auditing of the Paymaster-general's accounts is conducted?—The Paymaster-general's accounts are audited partly by the Audit Board and partly by the Admiralty; the Admiralty portion of it is confined to the local audit of the navy services paid by the Paymaster-general's deputies at the out-ports, and the Audit Board allow those payments upon a certificate from the Admiralty that they are made in conformity with the established regulations.

1308. How do you establish a check against any excess of the items settled under the Parliamentary grant?—The Treasury have endeavoured to place that duty on the Paymaster-general, and it is performed to a certain extent, but there is great difficulty, from the manner in which the Paymaster-general's payments are made, in its being effectually carried out; and for this reason, that the War-office, the Admiralty, and Ordnance departments have paymasters independent of the Paymaster-general; therefore, when the Paymaster-general issues money on imprest, it cannot be stated when the money is issued to what service it may be applied; for instance, the naval storekeeper at Woolwich may receive an imprest for 5,000 *l.*, which is for naval services generally, to be applied as the authorities there may direct; in those cases we have not the means of instituting a check upon the appropriation of the Parliamentary grants; but that is provided for by the Act of the 2nd Will. 4, c. 40; an audit has been specially introduced under the directions of the Audit Board, to provide against misappropriation in the naval department, and I believe it is the intention of the Treasury to extend that to other public services.

1309. Has not one of the advantages of the improved system been to keep down the amount of balances in the public departments?—Certainly; in the Paymaster-general's department (I can speak more particularly to that department,) it has had that effect, by enabling the Treasury to throw all the balances applicable to the Army, Navy, and Ordnance into one account at the Bank of England; therefore, the moneys paid into the Bank of England are applicable to the general payments of all those departments.

1310. Being paid into one service, do the accounts actually exhibit the particular purpose to which it is applied?—The separation of the services is done in the Paymaster-general's own books.

1311. Would any complication in the greater extent of the transactions, create any difficulty in the application of that system to the accounts generally?—I believe the accounts of the War-office, and those of the Admiralty are the most extensive accounts of Government; but so far as double entry is concerned, I cannot conceive, though they were 10 times greater, that there would be the slightest difficulty in applying the system to them.

1312. You were cognizant of the change introduced into the system of the Admiralty?—I was employed in that department at the time and on that duty.

1313. What was the state of the Admiralty accounts previously to the introduction of the double-entry system?—It was impossible to render accurately a general account of the naval receipts and expenditure prior to the introduction of that system; there were no books in existence from which the information could be collected.

1314. Are there any accounts which have ever come under your cognizance more intricate than those of the navy?—I believe that the navy accounts are the most intricate of any of the accounts of the Government that I have ever seen.

1315. You have found no insuperable difficulties in this great department, in introducing that improved system of double entry?—I have found no difficulties at all in the system of double entry; there are difficulties, undoubtedly, in methodizing and arranging extensive and complicated details, such as occur in the naval accounts; but those difficulties would occur under any revision of them, whether the accounts were kept by double entry or by any other method.

1316. Would it not facilitate the removal of difficulties if the system of double entry were generally adopted?—Clearly; because it would afford a superior check to that which any other system could.

1317. It would afford a more accurate means of detecting any defect in the accounts?—It would, as the accounts could not balance if there were any error.

1318. I think

W. G. Anderson, Esq.

2 June 1845.

1318. I think you state that you have had communication with the Treasury on this subject; are you cognizant of what the opinion of the Treasury is as to the desirableness of going forward with the introduction of that system?—There is sufficient evidence in the papers laid before the House of Commons in the last Session, that they lose no opportunity of extending that system, and there has been considerable progress made in doing so.

1319. How are the navy accounts audited now?—By the Admiralty themselves; that is, as regards the liability of the accountants. There is a peculiar audit in that department, as regards the appropriation of Parliamentary grants. In 1830, when Sir James Graham was First Lord of the Admiralty, he called for various returns of past expenditure, and he found that there had been considerable misappropriations, and he brought the subject before Parliament, and in his Bill which he introduced in 1832, I believe, consolidating the naval departments, he introduced a clause requiring that annual accounts of receipts and expenditure should be returned by the Admiralty to the Audit Board, to be audited by them previously to their presentation to the House of Commons, and that arrangement has been continued ever since; so that the account laid before Parliament of the annual receipt and expenditure of the Navy is audited as to the legal appropriation of the grants.

1320. The Admiralty accounts are sometimes credited for receipts from old stores, and other objects; is not that the case?—Yes; the old store receipts of the Admiralty are appropriated annually on the Navy Estimates, in reduction of their grants. Up to 1810, those receipts were retained by the naval department, and formed a fund which was called the Old Store Fund, upon which certain sign-manual pensions were charged, which pensions were not, of course, voted on the Navy Estimates of that period. In 1811 an Act was introduced, regulating the pensions, by which it was required that all those pensions should be submitted to Parliament in the annual Navy Estimates; it became necessary then to make a provision for the appropriation of the Old Store Receipts, and that Act directed that they should be abated annually on the Estimates; but practically they were paid into the Exchequer, because the naval department took votes for the full amount of their estimates; and the Committee will find, on reference to the Appropriation Acts, from 1811 to 1822, that the produce of the naval old stores was appropriated, as part of the ways and means of the year, specially to the naval services voted during the Session; but in 1822 a Select Committee of the House of Commons was appointed, and in their Report upon the public accounts annually laid before Parliament, they referred to the practice of abating these old stores on the Navy Estimates; and after noticing the difference of practice between the Ordnance department and the Navy, they reported that it was desirable that those receipts should be deducted from the sum voted on the Navy Estimates, and the net sum only given, as had been previously the practice with the Ordnance receipts. In consequence of that recommendation the Government adopted that course, commencing with the Estimate of the year 1823, and that arrangement still continues.

1321. Mr. *Trotter*.] The sum deducted from the current year is the amount of the old stores received in the prior year?—Yes, up to the 31st of December; but in 1831 another Select Committee of the House of Commons reported upon the same subject; that Committee was composed of some of the leading members both of the late and of the present government, and they decided that it was wrong in principle that those receipts should be abated on the Annual Estimate, that they ought to be paid into the Exchequer, and that Parliament should vote the entire sum required for the naval service.

1322. That formed part of the Report on the Exchequer?—Yes; and in 1834, an Act of Parliament was passed to regulate the Exchequer, and in the Treasury Minute of September 1834, founded on the Exchequer Report, reference was made to the recommendation of the Committee; the Treasury assented to the principle, stating that they conceived the most simple course was that those sums should be paid into the Exchequer, but I believe a legislative provision was necessary, and it was passed over.

1323. Do you concur then with the Committee of Public Accounts, which reported that it was desirable that the receipts of the old stores should be paid into the Exchequer?—As regards the receipts which are credited on the Army, Navy, and Ordnance Estimates, if the different departments would consent to adopt

adopt one uniform mode of dealing with those receipts, I do not think it would be of much importance whether they were abated on the Estimates, in reduction of the supply to be granted, or whether they were appropriated as part of the ways and means of the year; in either case they would be applied under Parliamentary sanction; but as there is no such uniformity, the transfer of those receipts to the Exchequer might be desirable. In the Army Estimates of this year, you will find that anticipated receipts are appropriated, while in the Navy and Ordnance Estimates the actual receipts of the past year are credited; therefore in order to secure uniformity they might be paid or transferred to the Exchequer, by which means also the comparison of one year's vote with another would be a truer one than at present.

1324. Mr. *Trotter.*] That would comprise a great many accounts?—No; I think the department should still collect its Old Store receipts, and account for them.

1325. And pay itself separately?—The navy receipts are collected separately.

1326. There is a sale of old stores, for instance, at Plymouth to-day, how is that to be collected?—That must be collected on the spot by the authorities at the dockyard there; it might still be brought to account by the Admiralty, and when the ascertained amount had been worked out on their part, a transfer might be made to the Exchequer periodically.

1327. The Committee of Public Accounts also recommended the payment of the gross revenues into the Exchequer, did they not?—That is a larger question than the one merely relating to navy old stores. The payment of the gross revenue into the Exchequer involves the payment from the sale of old stores and other sources; it was a general principle laid down that no monies should be stopped in their progress to the Exchequer; that all sums required for the payment of public services should be voted in full by the House of Commons. As the charges of management of the Treasury, the offices of the Secretaries of State, the Army, Navy, and Ordnance, and a variety of other public departments, are annually submitted to Parliament, and made the subject of special annual grants, no sufficient reason occurs to me for dealing differently with similar charges for the revenue departments.

1328. Are you speaking of the colonial offices and accounts particularly?—The Chairman seems to me to refer more to those sums which are stopped in their progress to the Exchequer for the payment of charges of management for the revenue departments here.

1329. *Chairman.*] What are the reasons which induce you to consider that on the whole it would be desirable that the receipts from the old stores and other sources, should be paid immediately into the Exchequer?—That it would introduce more uniformity into the public accounts, and that the comparison of the grants for the Army, Navy, and Ordnance services for different years, would be a truer one than it now is, because there is a considerable fluctuation sometimes in those receipts.

1330. Mr. *Trotter.*] Does your answer refer to the foreign as well as the home services?—To the Army and Navy, and Ordnance.

1331. Both home and abroad?—Yes.

1332. I mean with reference to special payments?—They are all collected now and brought to account on the Estimates, no matter where they are received.

1333. *Chairman.*] How are the accounts of the War-office kept?—Since April 1841 they have been kept upon the plan of double entry, in a manner perfectly uniform with those in operation at the Admiralty and in the Paymaster-general's office. I was directed by the Treasury in 1841 to assist at the War-office in the introduction of that system, and since that period two balance sheets have been laid before Parliament.

1334. Are you in a situation now to present a general account of the state of the appropriations up to the end of 1844?—Up to March 1844 the balances have been struck, and the whole of the accounts of the War-office have been audited, and they are now ready for presentation.

1335. With proper attention, under the present system, they could not fall into arrear?—No; they could not fall into arrear without its being shown by the balance sheet.

1336. Has it been prepared with great facility?—Yes.

1337. Mr. *Trotter.*] When you speak of audited, you mean audited by whom?—Audited by the Secretary-at-War.

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1338. In the office?—Yes, as regards the liability of the agent who has made the disbursements; but the Treasury have made a Minute directing that the naval system of audit, as regards the legal appropriation of the grants, shall be introduced at the War-office.

1339. They are audited in the office, and not at the Audit-office?—The Audit-office do not examine the Army and Ordnance accounts, as to the application of their votes.

1340. *Chairman.*] Is the double-entry system introduced into the Ordnance-office?—There is a system of double entry at the Ordnance-office, but it is not so perfect as it might be; it is too complicated, and there is not the same facility in preparing statements. I have not seen a balance sheet prepared by the Ordnance for Parliament.

1341. Do you think the Ordnance-office, with their less perfect system, could not present a balance sheet with the same facility as in your department?—I apprehend not. It is true it has not been called for by Parliament, and perhaps that is the reason that none has been presented.

1342. Are the accounts audited with the same dispatch as the accounts of the army and navy department?—They are not; I was a member of a committee appointed by the Treasury to inquire into the subject, and also to inquire into the practicability of applying the same system of book-keeping that is in operation in the other offices, and we did not find in the Ordnance the same expedition in passing their accounts.

1343. There has been a statement made with respect to the Paymaster-general's department before this Committee, by the secretary of the Audit-office, that a statement of the vote under each head is laid before Parliament, and the actual appropriation of those votes to the service, and the balance remaining in the Exchequer?—No such statement has been prepared and laid before Parliament by the Paymaster-general's department since I have been there. A statement is prepared by the Admiralty, and another by the Secretary-at-War, but there is no statement of the general receipts and payments of the Paymaster-general prepared for Parliament.

1344. I will ask you, is it your general opinion that the introduction of the system of double entry into the whole of the colonies would be of great advantage to the public service?—I am not sufficiently acquainted with the colonial accounts to offer a practical opinion as to what may be necessary for the purpose of simplifying those accounts; but I may state generally that the application of the double-entry system must be beneficial in all accounts.

1345. Mr. *Hope.*] Would not the system of keeping accounts in the colonies in the best possible form be necessarily that which afforded the most efficient means of check, whether by double entry or any other?—The best possible form of accounts I consider the double entry to be; indeed, I cannot say that I am acquainted with any other efficient system; even if they adopt an inferior one, I am not aware how the principle of double entry can be dispensed with.

1346. You speak of uniformity, do you consider that the best uniformity in public accounts would be insured by an Act of Parliament for that purpose?—I consider that they should be kept upon one uniform plan throughout the public service; an Act of Parliament would give greater security for their being so kept.

1347. In what year was the double-entry system adopted in the Admiralty accounts?—It was commenced in the year 1826; but it was not finally established and recognized as the only system upon which the books were to be kept in that department till Sir James Graham was First Lord of the Admiralty, in 1832. The delay was occasioned by the reluctance which the Navy Board felt to the introduction of the system as an innovation, and probably showing matters much more in detail than was thought advisable at the period.

1348. The double-entry system was first applied in 1826 in the Admiralty?—Yes, to that portion of the naval accounts then under the control of the Navy Board.

1349. But it was not fully recognized till 1830?—Not till 1832, when Mr. Briggs, the present Accountant-general of the Navy, applied it, in an improved form, to the accounts of the consolidated naval departments.

1350. During that interval of time it gradually obtained its importance in the office?—During this interval there were two sets of books carried on, that of the double entry, and also the old mode of keeping the accounts; and the Navy Board

Board at that time would not recognize the system; it was originally introduced by Sir John Thomson, who was a member of the Board; but he had a majority against him, and he was obliged to give way till the Admiralty issued a positive order.

1351. That was in 1832?—Yes, when the Navy Board was abolished.

1352. Mr. *Trotter.*] You talk of the impossibility of rendering accounts from the Navy Board prior to a certain period?—I have stated that a general balance-sheet of the Admiralty receipt and expenditure could not be prepared with accuracy.

1353. They always sent their accounts to the Audit-office, did they not?—No; the Admiralty always examined their own accounts.

1354. Mr. *Hope.*] There were two departments, one for keeping the accounts, and the other for auditing them, both under the supervision of the Board of Admiralty?—That is the case, they were two branches of the same department.

R. M. Bromley, Esq. called in; and Examined.

1355. *Chairman.*] WHAT is your office?—I act as First Clerk of the Imprest Branch, in the Accountant-general's department of the Admiralty.

1356. You prepare the Naval Estimates for Parliament?—They are entrusted to my preparation.

1357. You have heard Mr. Anderson's evidence with respect to the efficiency and value of the system of double entry; do you concur in those opinions?—Entirely.

1358. It is universally introduced I believe in all the departments with which you are connected?—In the naval department in town, but not in other departments immediately under the Admiralty, except at Woolwich Dockyard, where the principle is double entry, established by a simple cash-book. I do not consider it is absolutely necessary to have a journal to carry out the principle of double entry; but where there is a simple cash transaction, like that of our sub-accountants, I consider that the double entry cash-book, or the cash-book arranged in a classified form, would meet the principle of double entry.

1359. Is the cash-book the only element?—Entirely so, with the sub-accountants.

1360. In the great variety of transactions coming under your cognizance, have you not found the double-entry system very valuable as a means of classification and simplification?—Certainly; and I do not see how a classification of debits and credits could be obtained without it; it is the element of double entry; as to simplicity, our accounts are rendered in a very simple form; every body appears to understand the plan.

1361. Do you think there would be any difficulty in giving effect to the double-entry system in the various colonies?—I am not prepared to speak as to the precise mode of carrying it into effect in the colonies; but the system I am acquainted with in the Admiralty I believe to be capable of application generally; of being worked out in the colonies on any description of accounts.

1362. Is there any difficulty here in obtaining efficient clerks to carry out the system of double entry?—None whatever.

1363. What would you suggest as the best mode of auditing colonial accounts?—You speak of colonial accounts as rendered by our naval agents?

1364. Generally of the accounts kept in the colonies; all the colonial accounts; should you prefer a colonial auditor?—I should prefer a local audit. I believe far more correctness to be obtained by an immediate local audit, than by sending the subsidiary accounts home, where a great deal of time must be consumed before they can be taken into examination.

1365. As a general principle, it is desirable that the audit should follow the receipt and expenditure as quickly as possible?—I consider so; but I speak more with reference to the principle of audit in the naval department, where we have a local audit.

1366. What measures do you take to enforce the prompt rendering of accounts?—A certain time is allowed for the rendering of accounts from persons abroad, so that the accounts must be prepared and transmitted within one month, or at the utmost six weeks, from the period of the expiration of the account itself; in the event of its non-receipt within a given period, in the usual period, the Accountant-general represents it to their Lordships, and the

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Commanders-in-chief are written to, to investigate the circumstances, and they direct the transmission of the accounts immediately.

1367. In any case in which the delay should exceed six weeks, there would be an immediate interference to obtain the rendering of the account?—Immediately, that is to say, allowing sufficient time to transmit the accounts from a distance; Hong Kong or any other place.

1368. You mean six weeks after the accounts had been recorded in the place where the debts had been incurred?—Allowing six weeks for the accounts to be made up.

1369. Mr. *G. W. Hope.*] You speak of course of the officers under the immediate appointment and control of the Admiralty?—Yes, I do.

1370. They are, in fact, all of them Admiralty officers, not colonial officers?—Yes, Admiralty officers.

1371. When you speak of colonial accounts, do you mean accounts of expenditure, or accounts of the Imperial Treasury made in the colonies?—Made in the colonies by the naval accountants.

1372. Mr. *Trotter.*] Perhaps you can inform me of the number of accountants who render cash accounts?—I believe there are about 769 cash accountants.

1373. *Chairman.*] On an expenditure of how much?—£.7,000,000 the present year; and those accountants render nearly 1,600 accounts per annum.

1374. Mr. *Trotter.*] I believe also a detailed account is prepared in the office of the naval expenditure, and of the number of heads into which it is subdivided?—There is.

1375. Could such account be produced?—I have brought such an account, thinking the Committee might require to see it; it is more with reference to show the magnitude of the naval system; the annual account laid before Parliament is in a very condensed shape, but thinking the Committee might put a question of that kind as to the magnitude of our system, whether we could not produce something more in detail, I have brought with me a detailed statement, going into 714 items into which the whole of the 7,000,000 *l.* is subdivided, showing every expense.

1376. *Chairman.*] Are those the heads of the ledgers kept in the department?—They are accounts entered in the ledger and in the subsidiary books.

1377. How many ledgers are there in this single department?—Only one general ledger.

1378. The naval accounts are concentrated?—Yes.

1379. How many subsidiary ledgers are there?—Two subsidiary ledgers for personal accountants.

1380. Are the payments transferred from the cash-books direct into the ledger, without passing through a journal?—They are entered in certain subsidiary books, which are called subsidiary journals, because the mass of expenditure connected with the naval service would not admit of its passing in detail through one journal.

1381. Mr. *Trotter.*] Could you furnish the Committee with an account explanatory of the general system adopted?—I have a memorandum of that by me showing it, with a tabular view annexed to it, showing the various books in which our entries are recorded.

See Appendix, No. 20.

1382. Have you thought of any plan, or can you give us any plan, by which the naval system might be adopted, as to the colonial accounts?—I believe the naval system of accounts might be extended to the colonies in this way: I consider that the collectors of the revenue and others in the colonies are no more than our sub-accountants; I consider them analagous to our sub-accountants, and those sub-accountants, collectors of revenue, and others, might, by a classified form of cash-book, carry out the system of double entry: they might render the accounts founded upon that classified system to the central office of that colony, then the central office of that colony might establish a system of double entry with journal and ledger, upon the same principle that the journal and ledger is established in the Admiralty, embracing all the accounts of the sub-collectors and paymasters; then, that being done, the accounts might be rendered from the central office of the colony to the Colonial Department in this country, where a system of double entry, with journal and ledger, might be formed, to collect and classify the whole accounts of the colonies, in like manner as at the Admiralty.

1383. Mr. *Hope.*] Does the plan to which you allude appear by the paper which you delivered in?—That is the naval system of accounts, practically explained.

1384. That is a system which you think might be made applicable in the colonies?—Yes.

1385. Could the plan you suggest be carried on without any increase in the number of officers?—I think it could; there has been great misconception as to the intricacy of double entry. The double entry system is only, as compared with single entry, a more classified accountancy; persons not practically versed in the system attempt to draw a distinction between single and double entry, unfavourable to the latter; but there is really, in effect, no practical distinction between the principles of the two modes, because every person who it is stated keeps his accounts by single entry, must unavoidably in many cases have recourse to double entry, either in his ledger or in some other book. Take the common tradesman who has his day-book in which he enters his sales; he has sold a pair of shoes to me upon credit, and he enters that under my name, and my account in his ledger shows that I owe him so much; the moment I pay him he debits himself and credits me, or rather debits his cash account and credits my account; and therefore in this instance the principle of double entry is carried out, although he professes to keep his accounts by single entry only.

1386. *Chairman.*] There would be no double entry, unless in debiting *A* for shoes, shoes were credited for the amount debited to *A* at the same time?—Clearly not, in the first stage of the transaction; but in the settlement of the account, I consider that there would be two entries, because you debit and credit the accounts of both parties; that is, you debit the tradesman's cash account, and credit that of his customer.

1387. Is there any case in your department in which there is a debit without a credit?—Certainly not; what I mean to convey is, that I do not know that a system of single entry can stand by itself; it must be propped up, in many cases, by adopting the double entry principle. In the naval department the two entries are never omitted; if an accountant purchases brooms, the head of brooms is charged and the accountant is allowed a corresponding credit; in that and every other case there is a double entry.

1388. Do you mean that, from the necessity of the case, many persons who believe that they keep their books by single entry have recognized, in fact, the principle of double entry?—They cannot avoid it in many instances.

1389. In what way?—For this reason, that whenever there is a debit to establish double entry there must be a corresponding credit, and *vice versâ.*

1390. The effect of the single-entry system is that the debit and credit are not necessarily recorded?—Yes.

1391. Mr. *Yorke.*] I think you said that in some of the departments with which you are connected, the double-entry system is not adopted?—Not by our sub-accountants, except at Woolwich.

1392. Therefore there is not a uniformity in the system of accounts in all the departments, or at least in the principle?—No; but I consider it capable of expansion into those various accounts.

1393. Do not you think that expansion, practically adopted, would be desirable?—Certainly; and in fact it is in contemplation to establish one uniform double entry cash-book for the sub-accountants.

1394. So that the system of accounts will be universally uniform?—Certainly.

1395. Are there any colonies in which you think it is necessary that the system of accounts should be differently conducted to elsewhere?—Do you mean agents under the Admiralty?

1396. I refer to a general impression I collected from your evidence, that there might perhaps be one or two colonies in which there might be difficulty in obtaining the same system of accounts as elsewhere; I wish to know if that was so, and why?—I think there you misunderstood me.

1397. Mr. *Trotter.*] I believe that is so far as your connexion, or the connexion of your office with the colonies, goes; it is merely as to your own officers and sub-accountants, and not in any way whatever connected with the colonial, properly so called, expenditure?—Exactly.

Sir *William Herries*; Examined.

Sir *W. Herries.*

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1398. Mr. *Hope.*] I BELIEVE you are the Chairman of the Board of Audit? —I am.

1399. I believe I communicated to you that a statement had been made by Mr. Rogers, the senior inspector of the Audit-office? — He is styled chief inspector; he does not do any duty as chief inspector; he is simply an inspector; he has the title and salary of chief inspector, but he has never performed any functions of chief inspector.

1400. I stated to you that Mr. Rogers had claimed the protection of this Committee from his superior officers, in consequence of displeasure having been expressed by them relative to the evidence he had given before this Committee; and that he had further stated that references had been made to him by the officers of the Board, having regard to the Mutiny Act and the regulations of the army, and that you were the member of that Board who made that reference; have you any explanation which you are desirous of offering to the Committee upon the subject?—Perhaps the Committee would allow me in answer to the question, as I have put my ideas into a more collected form on this paper, to read it; it is short, and as it was written with the view of being called upon to explain the matter before this Committee; it would give the Committee a better clue with respect to any questions they may wish to put to me; this was addressed to Dr. Bowring:—

Audit-office, Somerset House,
2 June 1845.

Sir,

I find myself under the necessity of addressing you, as Chairman of the Select Committee of the House of Commons on Colonial Accounts, on the subject of certain representations, stated to have been made by Mr. Rogers of this office, in his evidence before the Committee on the 29th ultimo; and which, if I am correctly informed respecting them, involve grave reflections on my conduct as Chairman of the Board of Audit.

I understand that Mr. Rogers, in the course of his examination on the day in question, took occasion to make an appeal to the Committee for protection, stating that he was in fear of dismissal by his superiors on account of the evidence he had given before the Committee, and that I, particularly, in a conversation upon the question as to the propriety of his taking papers from the office to the Committee, without the formality of the previous sanction of the Board, had sought to intimidate him (or something to that effect) by reference to the "Mutiny Act, the Articles of War, and Military Regulations."

The idea of the Board of Audit dismissing an inspector, or indeed the youngest clerk in the office, for opinions given to a Committee of the House of Commons, is too absurd to be dwelt upon for a moment. My present object, moreover, in taking the liberty of addressing you is to right myself in the opinion of the Committee; for this object I beg leave to enclose a memorandum which I have drawn up as briefly as possible of the substance of two conversations which I had with Mr. Rogers (I do not know to which of them he alluded in his statement to the Committee), on the subject above-mentioned, both took place on the morning of the 28th ultimo; the first in my own room, no one being present but Mr. Rogers and myself; the second in the Board-room, with the whole Board assembled. In this last conversation or discussion, the members of the Board generally took as great a share as myself; and all of them are ready, I should say desirous, to bear testimony before the Committee, not only to the absence on that occasion of any intimidating manner or expression on my part, but to the positive good humour which prevailed on all sides during Mr. Rogers's interview with the Board. For myself, sir, I beg leave to express my earnest wish to be called upon to attend the Committee for the purpose of affording the fullest explanation in my power on the subject of Mr. Rogers's allegations. I may, perhaps, be permitted to observe, in conclusion, that the circumstance of my being a soldier makes me, and has always made me, particularly jealous of any the slightest imputation of an arbitrary spirit in the conduct of civil matters.

I can assure you, that from the time I entered the civil service nearly 20 years ago, in all my intercourse with officers under me, I have leant to the extreme of forbearance, from the fear that it should be supposed that I wished to dragoon people into my opinions. I think it is the case with all military men, that they are naturally sensitive upon that point; that they are afraid that people should suppose they are going to carry things with a high hand, which is sometimes found to be necessary in military affairs, but undoubtedly not in civil affairs.

1401. Have you a memorandum of the interviews which you had with Mr. Rogers?—I have; which, with the permission of the Committee, I will read:— "Mr. Rogers had informed me on the afternoon of the day of his first examination before the Committee of the House of Commons (May 26th), that he had been

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been required to produce certain minutes of this Board at his next examination, and in reply to his observation, that 'he supposed he must have the minutes,' I said in a general way, that a Committee of the House of Commons must, as a matter of course, have any minutes or documents from this office which they might require; not meaning by that, however, that Mr. Rogers was to dispense with the formality of a regular application for these minutes to the Board, which had received no direct order from the Committee to furnish them. Lest, however, there should be any misunderstanding upon that point, soon after my arrival at the office, on the morning of the 28th, knowing that Mr. Rogers was to be examined by the Committee the next day, I sent to request to see him in my room. I observed to him, that I supposed he was about to make a formal application to the Board for the papers that had been required by the Committee, as though I had told him that he should have them, I considered that that was not sufficient authority for his taking any papers from the office; that he must, as a matter of course, have the sanction of the Board. Whereupon Mr. Rogers said that he must beg leave to differ from me in opinion, that as far as his experience in such matters enabled him to judge, no such permission from the Board appeared to be requisite; that he considered the order of a Committee of the House of Commons to be paramount to the authority of any Board, and that it was clear, that if he applied to the Board, and were refused, he should be sent to Newgate. I laughed at this, and said, 'You may depend upon it there is no chance of a refusal on the part of the Board, and if they were to refuse, they, and not you, would go to Newgate.' Some more discourse passed between us in the way of argument, but as I conceived in perfect good humour, and in the course of our conversation, I said, 'I may possibly be wrong, but if I may refer to the practice of the military service, I can say that no officer, if called upon by the Horse Guards, by the Duke of Wellington even, to furnish, say, a copy of a Regimental Order by which he considered himself to be aggrieved, could do so without going through the form of applying to his immediate commanding officer for the document.' This was positively the only allusion I made to the military service. Our conversation upon that point ended by my saying, that Mr. Rogers might be right, but that I would submit the point to the consideration of the Board, I having first advised Mr. Rogers, on his informing me that he had made extracts only from the minutes required by the Committee, rather to take with him entire copies of the minutes, he having been desired to produce, not extracts, but the minutes of such and such days. On repairing afterwards to the Board room, where the whole of the members were assembled, I had occasion to speak with the Board of other matters, and before I could enter upon the subject of my discussion with Mr. Rogers, I was anticipated by two or three of the members of the Board, who asked me whether I knew what course Mr. Rogers was going to pursue respecting the minutes he was about to take with him, whether I was aware of his having made any formal application to the Board for them, as they had seen none; I then stated what had passed between Mr. Rogers and myself. The Board were unanimously of opinion that Mr. Rogers should be required to make formal application for the papers in question; that it was the usual course, a deviation from which might prove an inconvenient precedent, and one of the older members observed, that not only should Mr. Rogers apply officially to the Board for the papers, but that, according to all precedent in such cases, these should (having been previously authenticated by the signature of a commissioner or of the secretary) be taken to the House of Commons, not by Mr. Rogers, but by the minute clerk, or some other officer appointed by the Board, and be by him delivered to the Committee when called for. After some little discussion, Mr. Rogers was required to attend the Board, and I informed him of the Board's decision upon the point which had been the subject of conversation between us in the morning. Mr. Rogers seemed disposed to argue the point with the Board, but was stopped by some of the members telling him that the matter was decided. In first acquainting him with the opinion of the Board, I reverted to our argument of the morning, and to my reference to military practice in illustration of my opinion, observing, in a joking way, that the military principle seemed to be the right one even in this case. Mr. Rogers replied, and, as I conceived, in perfect good humour, that military regulations were peculiar, and suited the military service; and I observed, in the same tone, that military regulations were very generally founded upon good sense. Mr. Rogers then quitted the

room,

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room, made his formal application to the Board in writing for the papers, and an order was given that they should be prepared and authenticated, and be sent to the Committee in custody of the minute clerk (the secretary was, by a subsequent order, substituted), who should accompany Mr. Rogers to the House of Commons. This is, to the best of my recollection, the substance of what passed between Mr. Rogers and myself, in the two interviews I had with him on the 28th May, and my astonishment has been extreme at learning that Mr. Rogers has, in an appeal to the Committee for protection, put a most exaggerated construction upon the very harmless allusion which I have described as having been made by me to the military service. On the occasion of my first interview with Mr. Rogers no one but he and myself were present; on the second, the whole of the members of the Board and the secretary were present; and I can confidently appeal to the testimony of all those gentlemen, as to the truth, in substance, of this relation of what passed on that occasion." I must say that I never was more surprised than on hearing that Mr. Rogers had stated such things to you, for the whole office would, I think, bear testimony to my general courtesy of demeanour. I cannot help thinking Mr. Rogers must have done this in a moment of excitement; he and I have always been on very good terms.

1402. *Chairman.*] We have been very willing, and indeed desirous of hearing you, and I am quite sure that with respect to any expression on your part, there has been a misunderstanding; if he considered that it had any such meaning as was suggested, it was altogether misunderstood by him; that there was no such intention as that he should suffer from any evidence he might give here?—The Committee must see the absurdity of any such apprehension as that he should be dismissed; we have heard of the Crown dismissing military and naval officers in the early time of George the 3d, for their votes in the House of Commons, but I do not suppose that the Crown would do that now. We dare not dismiss even the lowest clerk for giving his opinion. Unquestionably we have the right to dismiss clerks for misconduct, but Mr. Rogers says I talked of his going to Newgate.

1403. The apprehension may or not be well founded?—I cannot think Mr. Rogers could be serious; he is a man who deals sometimes in strong expressions; his imagination was probably excited, and got the better of his reason when he made the assertion. If the Committee would examine any number of persons in my office as to my conduct in carrying on the business, the answer would be that I am very far from dragooning anybody.

1404. Mr. *Forster.*] Yet I do not see any particular discrepancy between your statement and his?—I think much; Mr. Rogers stated that I had threatened him with the Mutiny Act, and made reference to the Articles of War, and Military Regulations. I am ready to take oath that I never made any mention of the Articles of War, the Mutiny Act, or Military Regulations. Being a military man, I may very frequently illustrate my opinions by military allusions. I said, "You may be right, Mr. Rogers," when he disputed the point with me; he talked to me of his experience of 40 years in civil matters; I am comparatively new to civil matters; I said, "You may be right, but looking to the usages of the profession with which I am more conversant, the military profession, I think an officer who might be called upon to produce a paper from his regiment, that he thought had borne hard upon him, would not dare to do it, except through his commanding officer." I think I said that if the Horse Guards called upon him to do so, and he did so without his commanding officer's permission, he would be reprimanded.

1405. Mr. *Hope.*] Do you deny distinctly any intention or any attempt to intimidate Mr. Rogers?—I do deny it most distinctly; at the second interview there were several members of the Board present; and if the Committee would require the attendance of some of the members here, I should be glad; I think the members of the Board who took the most prominent part in the discussion as to the propriety of the course to be pursued were Mr. Romilly and Sir Alexander Grant.

1406. *Chairman.*] The application we made to Mr. Rogers, and the representation that he made to the Board of Audit were, that various suggestions for improving that Board were prepared, which paper he was directed to produce?—That paper formed no part of the discussion.

1407. He states in his evidence, "The Committee desired me to produce an analysis of the statement I had made to the Chairman of the Audit Board; I have

have not done so, because on mentioning it to him, he at once expressed his concurrence in my producing the paper itself, but he said he wished to have a copy of that paper, and that he would return it to me before I attended the Committee again; he has not done so, and I was obliged to come without it this morning"?—I beg a thousand pardons if he has not got it; my orders were particularly, that he should have it the moment it was copied.

1408. Mr. *Hope.*] Did not Mr. Mallet inform you that the course by which they were to be sent was to have Mr. Rogers's suggestions, and also the suggestions of Mr. Hamilton, sent through the Board, together with any observations the Board might have to make upon those suggestions?—Yes.

1409. *Chairman.*] He goes on in this way: "Another statement I wish to make is, that my evidence last week has not given satisfaction at the Audit-office, but very much the contrary; the thing has been taken up with great warmth, and the Committee may not be aware that the Board have the power to dismiss me from my situation for the evidence which I gave on this Committee, and, I believe, without appeal"?—I doubt the fact of our having the power to dismiss an inspector; but I say the statement carries absurdity on the face of it.

1410. Mr. *Hope.*] But you deny the allegation?—Most distinctly.

1411. Mr. *Trotter.*] Can you dismiss an officer without the consent of the Treasury?—A Treasury warrant gives us the power of dismissing clerks without reference to anybody. I do not recollect the exact words of the warrant, whether that includes inspectors or not, but the inspector is a high man.

1412. I think I understand that this conversation to which I refer took place at the Board in the presence of other members of the Board?—It did.

1413. The second conversation took place at the Board?—Yes, and that was the most important.

1414. In which you stated what the general custom was, and you made use of a military illustration I think you said?—Yes, I referred to the conversation we had had in the morning, in which I had illustrated my opinion by a reference to military practice.

1415. *Chairman.*] Then do you mean to deny the Parliamentary authority to call for any particular documents?—I should be sorry to deny that authority; I only stipulate for certain formalities. I beg leave to observe, that one of the oldest members of our Board, before Mr. Rogers was called in, and in the course of the discussion which took place at the Board, an old member of the Board, and who had formerly been long a Member of Parliament, said that the correct course of proceeding for the Committee of the House of Commons was, if they wanted papers, to address their request to the Board, and not to any individual. I observed, If you interpose that objection, you will perhaps be delaying the Committee for a day or two, and may throw a great impediment in the way of the business; do not stickle on that sort of punctilio; and that point was waived; but it was insisted that Mr. Rogers should go through the regular course of application to the Board; and I must think, that that principle is a just one.

1416. Mr. *Forster.*] Would there not have been a distinction between the two classes of papers; public papers, and papers which were merely individual suggestions?—But those were Board's minutes.

1417. *Chairman.*] Mr. Rogers did practically make an application to the Board for these?—No; he declined to do so.

1418. Did he make an application to the Board for his own paper?—He had no occasion to make an application for that, that was his own paper; he made an application to me, and I think, with very proper delicacy, he had put the paper into my hands in a confidential way; he and I have had many conversations on the subject of the system of the Audit-office. I have listened with great attention to many of his suggestions; for although I did not concur in them I was ready to listen to them. He delivered me the paper just before the Whitsuntide holidays. I suppose there has been delay in copying it,—it contains a great many valuable observations, though nothing very new, but still valuable, as giving a history of the office, but some, I think, rather exaggerated opinions as to the defects of the system of the office, and some suggestions for their amendment that I should never concur in; and I think the Board in general would differ with him entirely respecting them. Without going into particulars I may state, that the great basis of all his improvements is to take away what independence we possess, and make us the mere creatures of the Treasury; and

Sir *W. Herries.*] I can only say, that if that change were to take place, the Audit-office would, in my opinion, be rendered useless.

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1419. Mr. Mallet, on behalf of the Board, was so good as to say, that with reference to those particular points which are referred to us, he would, with the concurrence of yourself and the other members of the Board, lay before the Committee such suggestions as the Board would recommend for adoption, in order to introduce into the colonial accounts regularity and correctness. When do you think we may have the views of the Board on this subject?—Immediately. Had you not better have Mr. Rogers's statement at once?

1420. Mr. *Hope.*] I understand from you that you are quite ready, and indeed anxious to defend and justify the system of audit generally?—Certainly; we are anxious and ready to court inquiry, because we hear that some aspersions have been thrown upon us.

1421. Are you aware that the reference to this Committee is a reference upon the subject of colonial accounts only; do you think, therefore, that you could, without going into the general system of audit, furnish the Committee with any suggestions relative to your view of the subject of reference, namely, the colonial accounts?—Yes, I think we might; but if you would permit me to say it, I think Mr. Rogers is not the person to furnish such information.

1422. Why?—For this reason: Mr. Rogers has had nothing to do with colonial accounts since I came into the office, except the Falkland Islands accounts.

1423. If Mr. Rogers delivers a set of suggestions to the Board relative to the colonial accounts, you will favour us by forwarding them, with your remarks upon them?—We might differ with him very much. Would it not be better that he should forward them direct to the Committee?

1424. Mr. *Forster.*] I thought that was the mode you so strongly objected to?—This is a private paper; I certainly strongly objected to any report from us to the Treasury, or to any letters from the Treasury to us, or any public documents belonging essentially to the office, being forwarded without the regular formality. I did object to their going out from the office without the formal sanction of the Board; it might lead to an inconvenient precedent if persons were allowed to take papers from the office, and go anywhere they pleased with them.

1425. *Chairman.*] When are we likely to have Mr. Mallet's report?—I think there is very little of colonial accounts in his paper. I think it might be very easily extracted from that paper in a short time.

1426. He has stated that he will send us an analysis of his views with reference to colonial accounts; we should be glad to have the views of the Board as to any mode of carrying out the object confided to us; when will it be convenient to let us have it?—I am, and indeed we all are, anxious to assist the Committee in their labours; but I must say that I think you would get better suggestions from many gentlemen in the office with respect to the improvement of the colonial accounts than from Mr. Rogers; he knows very little about colonial accounts.

1427. Is he not generally acquainted with the system employed?—He is only an inspector, with a small establishment; he has the title of chief inspector, but he does not act as chief inspector.

1428. Who acts as chief inspector?—Nobody. We are better without one. We have reported to the Treasury that, on Mr. Rogers's retirement, it would be desirable to do away with that office.

1429. What is the reason that accounts are kept differently in the colonies from any other part of the world?—Though I have been in some of the colonies I never entered into an inquiry of that nature; if I went now, perhaps I should inquire minutely into the subject.

1430. Could not an improvement take place in the accounts kept in the colonies, generally?—I think they might be very much improved; I think the accounts from many of the colonies are not so correct as they should be, and there are delays frequently in answering our queries; the system is not satisfactory.

1431. Would not a system which is a good system for accounts at home be a good system for accounts in the colonies?—Yes.

1432. Would not any suggestions for the improvement of the accounts at home

home be also good for the colonies?—Yes; but if reference be meant to book-keeping, I beg to say, that though our object is to have the accounts correctly rendered, we do not inquire into the machinery by which they are kept before they are rendered.

1433. Do you think you can ever have satisfactory accounts without there is a satisfactory mode of keeping them?—Certainly, all accounts would be the more complete the better the system; but the accounts from some of the colonies come to us in a very fair form.

1434. How happens it, if they come in such a fair form, that there are such serious arrears in many of the accounts from the colonies?—Those arrears are not attributable to the Audit Board; the colonial accounts came to us in a very considerable state of arrear, as indeed have many accounts, and it is those arrears which have been overwhelming us; but since the Treasury has given us very considerable assistance to work off those arrears we are beginning to see daylight.

1435. The accounts of the Mauritius, which have not been audited since 1836, could not have been so much in arrear if they had come home in a satisfactory state?—No; because if they had come home in a satisfactory state, we should not have had so great a number of queries to make. We have to send those queries many thousands of miles, and accountants take a long time sometimes before they condescend to answer them, and frequently the answers are very unsatisfactory, and we are obliged to put further questions. I think, individually, that we are a little too particular, that we might sometimes make up the accounts without waiting for answers to queries, unless they are on very important points; for instance, I think we might, oftener than we do, provisionally surcharge the accountant if we found an article we could not allow; but we lean too much to the system of waiting till the account is in perfect order before we audit it.

1436. You state that there are cases in which they do not condescend in the colonies to answer the questions put to them; is it not very important that authority should exist somewhere to remedy that?—We have been obliged occasionally, to go to the Secretary of State, owing to the delays of the accountants in answering our queries. I may quote the case of Trinidad, where recourse was had to the interference of the Secretary of State.

1437. Mr. *Hope.*] With regard to the colonial officers, when you state that they do not condescend to answer your queries, you do not mean to say that as a general rule they treat you with contempt?—No; in some instances they disregard our communications.

1438. You mean that there are cases in which it is difficult to get satisfactory answers?—Just so.

1439. *Chairman.*] If proper authority existed somewhere, and if their accounts were kept in proper order, would there be such arrears as there now are?—No.

1440. Mr. *Forster.*] Do you know how the accounts of the agents in the colonies are kept in the colonies?—No; the account comes to us in a certain form; but how it has been kept, that is, by means of what books, we have no knowledge, any more than I know whether my tailor keeps his books by double or single entry; he sends me in a bill, and, though I see to its correctness, I know nothing of his system of book-keeping.

1441. *Chairman.*] But if you were the auditor of the tailor's account would you not look into his account-books?—Certainly.

1442. Mr. *Trotter.*] With reference to Mr. Romilly and Sir Alexander Grant, I understand it is your wish, and that it would be satisfactory to you, if we had those gentlemen from the Board?—I would mention Sir John Osborne; he took part in the discussion, and is a very old member of the Board, but he is suffering from indisposition.

1443. Take Mr. Romilly?—It would be very satisfactory to me if he were to attend, and Sir Alexander Grant.

1444. Mr. *Hope.*] If the Committee are satisfied, I do not think it necessary?—That, of course, is for the Committee to determine.

George William Brande, Esq. called in; and further Examined.

1445. Mr. *Hope.*] I BELIEVE a question was asked at the last meeting of the Committee, relative to a default on the part of treasurers of St. Lucia; have you

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you made inquiries to ascertain, as nearly as you can in the office, the facts of those cases?—I have done so; that is, I have looked over the documents relative to them.

1446. The first case was that of Mr. De Bernard; in that case the amount was recovered from the sureties. Then the next case was that of Mr. Clark; will you have the goodness to state the facts of that case?—Mr. Clark had been treasurer for some time prior to 1832; early in that year, in April, he was taken ill; in the June of that year the charge of the treasury was transferred to Mr. Surtees. Upon an examination by the local committee of Mr. Clark's accounts, they made several disallowances against him, and they considered that he was in debt to the colony about 600 *l.* This debt was disputed by Mr. Clark after he recovered sufficiently to attend to business, and a great deal of correspondence has taken place upon the subject of the different charges against him. In 1839 and 1840 they were very carefully investigated by an accountant in the island, and the result of that investigation having been looked into by the Commissioners of Audit, they afterwards found that a considerable portion of the disallowances of the council could not be sustained at all; in short, that there was no foundation for them, and that others could not be enforced against Mr. Clark: and there the matter at present rests; no proceeding could be adopted against him, and indeed there seemed to be a very great question whether it was not merely errors in the compilation of the accounts which had taken place between the time of his being taken ill, which was in April, and that of his quitting the island in June.

1447. Up to the time of his being taken ill his accounts were in good order?—Up to the time of his being taken ill his accounts were in good order.

1448. Mr. *Forster.*] Who had charge of the accounts when he was taken ill?—Some of the people in the Treasury. He was nominally the accountant; during that time his agent drew his salary, from April to June, upon which the Commissioners of Audit very properly observed that that rendered him amenable for any default that had taken place if that could be positively proved and substantiated.

1449. Mr. *Hope.*] Will you have the kindness to state the case of Mr. Surtees?—Mr. Surtees appears to have been acting treasurer; he was acting treasurer from the date of Mr. Clark's quitting the island for about two years, and upon examination of his accounts after he had quitted the colony, the Council made various disallowances as a set-off against claims which he preferred for arrears of salary due to him.

1450. Without going into the correspondence particularly, what was the result of the discussions on Mr. Surtees' claims, and the other claims against him?—The result was, that an amount of 254 *l.* was found due to Mr. Surtees, and some other claims which he preferred were still in abeyance, and no positive opinion was ever given that they were not valid, but there was no ground for saying that the money was due to him.

1451. Was that the result of the balance of the accounts?—Yes; the claims against him being found, I believe, with very little exception, to be totally unfounded.

1452. It was found, in fact, that Mr. Surtees was not a defaulter at all; on the contrary, that the result showed a balance in his favour?—Mr. Surtees was in no respect a defaulter, the principal disallowance against him was for a payment that he had made for the salary of Mr. Clark to Mr. Clark's agent, and that constituted the greater part of the demand raised against him by the Council.

1453. But which demand was disallowed?—Yes; the demand could not be enforced.

1454. *Chairman.*] Have those accounts and balances been all settled?—Mr. Clark's account was reported upon by the Commissioners of Audit, and the Report was approved of by the Treasury, and was forwarded through the Secretary of State's department, I apprehend, to the colony; they must therefore have been perfectly aware of the course which was taken with respect to the default, which had more the shape of a default than the other case.

1455. Mr. *Hope.*] As to Mr. Hanley, the present treasurer of St. Lucia, are you aware whether any directions have been given to require security from Mr. Hanley?—I find that there was a good deal of discussion upon the propriety of calling upon Mr. Hanley, under the circumstances in which the charge of the treasurership had devolved upon him, to give security; in

1840 the Commissioners of Audit suggested that new regulations for keeping the treasurer's balances exceedingly low, having been carried into effect in St. Lucia, the bulk of the money there being lodged in the colonial bank, it would be sufficient if Mr. Hanley gave security in his own bond for 1,300 *l.* and found a surety for 500 *l.*, which was quite as much as he was likely to have in his own hands at any particular time. *G. W. Brande*, Esq. 2 June 1845.

1456. Were instructions to that effect given?—The Treasury assented to that view of the subject, and I apprehend instructions to that effect have gone from the Secretary of State to the colonial government.

1457. *Chairman.*] That he was to give security himself in the sum of 1,300 *l.* and a second party in 500 *l.*?—The security is always personal from a treasurer, in a pretty large amount, and then he has to find sureties to the extent of any balance that is likely to remain at his disposal.

1458. The additional security was to the extent of 500 *l.*, besides the 1,300 *l.* personal security?—Yes.

1459. Mr. *Hope.*] I wish to ask you a question upon which some doubt has been raised, namely, as to the mode in which there is any check against an over-issue on account of Parliamentary grants made in this country for services in the colony; in what way is there any check against over-issues?—I do not apprehend that over-issues can possibly take place upon the Parliamentary grant; the Royal order to the Comptroller of the Exchequer is strictly limited by the Act of Appropriation, or by a resolution and vote of The House; the order issues upon that; the Royal order never exceeds the grant, and the Treasury cannot exceed it; if they did, the Comptroller of the Exchequer would immediately refuse to issue the money.

1460. Therefore the real security as to avoiding an over-issue upon the Parliamentary grant lies in the authority who has to direct the payment?—First in the Treasury, which is prohibited, I apprehend, by the position in which it is placed as the adviser of the Crown in these matters; they would not think of exceeding the amount of the grant; and if they did, the Comptroller of the Exchequer would stop the money-warrant, and would not pay it.

1461. *Chairman.*] What would be the security that an issue should not be unnecessarily made on the expectation of a small colonial balance?—The colonial balance is unconnected with the Parliamentary vote; it is possible that for some particular services, for example, that our commissaries might have a larger balance than necessary in their hands; but that could not form an excess on any Parliamentary grant.

1462. Mr. *Hope.*] Is it not the fact, that the Parliamentary votes for the aid of the colonies, are now not generally votes in aid of their revenues, but votes for special services, detailed in the estimates laid before Parliament?—Yes, with the exception of St. Helena.

1463. What is the case as regards St. Helena?—In that case we incorporate and put before Parliament an estimate of every branch of the service. Since a revenue has been raised in the island, the Parliamentary vote has generally been taken for the excess beyond that revenue.

1464. That is the only case of exception?—That is the only case.

Jovis, 5° die Junii, 1845.

MEMBERS PRESENT.

Mr. H. J. Baillie.	Mr. T. Hepburn.
Dr. Bowring.	Mr. G. W. Hope.
Mr. Cobden.	Mr. Pringle.
Mr. Forster.	Mr. Trotter.

DR. BOWRING, IN THE CHAIR.

George William Brande, Esq. called in; and further Examined.

1465. Mr. *Hope.*] I BELIEVE, on looking at what has passed before the Committee, you think that by producing papers relative to the accounts at Malta, you will be able to put them in possession of something which will show the working *G. W. Brande*, Esq. 5 June 1845.

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working of the colonial regulations, if properly attended to?—Yes; the Committee have already before them the Secretary of State's instruction respecting the preparation of colonial estimates, and have also before them the instructions from the Lords of the Treasury for keeping and rendering the accounts of the government of Malta; I have a complete series of accounts for 1844, which will show the manner in which those instructions have been carried out. I would put in, first, Estimate of General Revenue and Expenditure of Malta for 1844, with the Governor's minute, bringing the same under the consideration of his council, and the Appropriation Ordinance, which was passed in June 1843; I would then put in a Supplementary Estimate, Minute, and Ordinance passed in July 1844, and a further Supplementary Estimate, Minute, and Ordinance passed in December 1844; then a financial statement for the year 1844, which was submitted to the local council on the 28th of March 1845, showing the estimated and actually realized revenue for 1844, and the voted and actually incurred expenditure for that year, with explanation of the differences between estimated and actual payments, and of the state of the colonial balance; also a minute of the Governor on the 28th of March thereon, and a report of the colonial auditor on the financial state of the transactions of the colony for the year 1844, with abstracts of revenue and expenditure compared with 1843, uncollected arrears, &c. I also put in the annual account current of the colonial treasurer for 1844, with the local auditor's certificate of examination, dated 10th March 1845, and the certificates of survey, and state of the treasurer's balance on the 31st of December 1844: these complete the series of financial accounts and proceedings for the year.

1466. Do you consider then that they represent a most improved state of the colonial accountancy at this present moment?—I consider them to represent a most improved state of the Colonial Accounts that I have alluded to, and to be in perfect accordance with the directions which have been given.

1467. *Chairman.*] Is there any debt on the colony of Malta?—There are some annuities; the Committee have a statement.

Edward Romilly, Esq. called in; and Examined.

E. Romilly, Esq.

1468. Mr. *Hope.*] I BELIEVE you are one of the Commissioners of Audit?—I am.

1469. In the evidence before the Committee, Mr. Rogers, one of the Inspectors of your Board, in answer to Question 1287, says, "I now beg to make a short statement: the Committee desired me to produce an analysis of the statement I had made to the chairman of the Audit Board. I have not done so; because on mentioning it to him, he at once expressed his concurrence in my producing the paper itself; but he said he wished to have a copy of that paper, and that he would return it to me before I attended the Committee again. He has not done so, and I was obliged to come without it this morning. Another statement I wish to make is, that my evidence last week has not given satisfaction at the Audit-office, but very much the contrary. The thing has been taken up with great warmth, and the Committee may not be aware that the Board have the power to dismiss me from my situation for the evidence which I gave on this Committee, and I believe without appeal. I have been reminded of the regulations of the army, by which I understand, though not expressly stated, the Articles of War and the Mutiny Act. Now we know nothing of the Mutiny Act. I wish to carry this no farther now, but if this treatment is repeated I must then take the liberty of applying to the Committee, and I hope I shall receive their protection; if not I must protect myself." The interpretation which has been put upon that answer by the Members of this Committee has been, that an attempt was made by the Board of Audit to intimidate Mr. Rogers, and to threaten him with consequences for having given the evidence which he did give before this Committee. As far as you know, has any such attempt been made, or has he been threatened with any consequences for having done so?—None whatever, of which I have any knowledge.

1470. Would you state what knowledge you have of the transactions to which he refers?—The only knowledge I have is with reference to that which took place before the Board itself.

1471. Will you state what did take place?—It is difficult for me to state the exact words that passed upon that occasion; of course I can only give the

the general impression upon my mind of what did occur upon that occasion. I believe that it had been stated in private conversation, previously to the meeting of the Board, that this Committee had directed Mr. Rogers, the chief inspector, to produce certain minutes before the Committee. Previously to the chairman coming into the Board-room, it was a matter of private discussion what course ought to be taken by the Board with reference to that direction of the Committee; and it was thought desirable that Mr. Rogers should be requested to put down in writing what it was that the Committee of the House of Commons required, in order that the Board might be able to furnish the Committee exactly with that which they did require, and also that they might have some official record of the application having been made; and also, that any documents which went out of the office might be certified to be the accurate and correct documents of the office. Accordingly, this suggestion was made to the chairman, on his entrance into the Board-room, and Mr. Rogers was called in and requested to apply in writing for the documents that were required. A great deal of conversation took place, which I am unable to repeat; and the chairman, in illustration of his views of the importance of the application being put down in writing, and with the view of carrying out the wishes of the Board, made some allusion to military regulations; but indubitably that allusion of his could not have been understood by any single person of the Board as implying the smallest threat whatsoever with respect to Mr. Rogers, and I was much surprised to hear that he had put that interpretation upon what had passed.

1472. What passed relative to the production of the papers?—There was a suggestion made by the Board, which I believe was made by myself, in point of fact, for the purpose of our knowing exactly what was required, that Mr. Rogers should be requested to make the application in writing. Mr. Rogers, immediately upon knowing that it was the wish of the Board that he should do so, wrote a very proper letter to the Board for those papers, and directions were given that they might be furnished, after being certified by the proper officer.

1473. *Chairman.*] Have you any knowledge of any observation complained of by Mr. Rogers, conveying the displeasure of the Board in consequence of the evidence he has given to this Committee?—None; and I may state, that neither directly nor indirectly have I ever had any communication with Mr. Rogers with reference to the evidence he has given before this Committee; and I may also make exactly the same statement with respect to every member of the Board, with the exception of the chairman, whose evidence, I believe, the Committee have before them.

1474. You have no knowledge of any authority given to the Secretary of the Board of Audit to communicate to Mr. Rogers their disapprobation of the evidence he had given?—None whatever. I am sure that none such was given to the secretary by the Board.

1475. A letter has been received from the Board of Audit, suggesting that this Committee should state in writing what their wishes are as to the communication to be received from your Board, suggesting improvements in the present plan of keeping the Colonial Accounts; this Committee is appointed to examine into the accounts of colonial expenditure lying on the table of The House, and report on the mode in which it was thought desirable to frame the same for the future, in order to introduce uniformity, regularity, correctness, and completeness. With a view to carry out these four important objects, we are desirous of having, as soon as possible, the suggestions of the Board of Audit?—It is difficult for me, as an individual member of the Board, to express any opinion that the other members of the Board may have formed upon that subject. I fancy that a great difficulty would be felt as to the wish expressed by the Committee. First of all, it is a very large question, and a somewhat difficult one, to give an off-hand opinion upon; of course, if there had been in the office any record of this subject, if it had engaged the attention of the Board, and if their views had been put down in writing, it would be easy to furnish the Committee with such documents immediately; that not being the case, it is rather difficult, I should imagine, to furnish them at a moment's notice.

1476. Do you think that by this day week such documents could be furnished?—It is a very large question, and it involves not only the internal regulations of the Audit-office, but is also connected with other departments of the State.

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1477. The matter specially referred to the Committee is the improvement of the Colonial Accounts; and the Committee has decided that they can only take up the question of the general organization of the Audit-office in so far as that bears upon the question specially committed to them?—Just so; it appears to me, however, with respect to that special point, the examination of the Colonial Accounts, that it is necessarily connected with the other questions to which I have alluded.

1478. Mr. *Forster.*] Are the Commissioners perfectly satisfied with the state of the Colonial Accounts as they come before them?—I do not know that I can say that they are perfectly satisfied with the state of the Colonial Accounts. There are few things not susceptible of improvement; and improvements have been made lately, especially with respect to Colonial Accounts, and that principally owing to the circumstance of our having certainly a most valuable officer, namely, Mr. Hamilton, who has more to do with those accounts, and whose principal attention having been devoted to them, has taken great pains to introduce improvements.

1479. *Chairman.*] Do you conceive that at this moment any of the colonial accounts are in a state completely satisfactory?—Certainly not.

1480. Is the action of the Board of Audit, in case of arrears, which is undoubtedly a matter to be regretted, so direct at this moment as to bring up those arrears within a reasonable period?—I think there are greater arrears than there ought to be, and that has been, to a certain degree, owing to the circumstance of those accounts in our own office having been placed under several different inspectors. The motive for doing that, I believe, was exceedingly good, but I think that it has not worked quite so well as was expected; and I ought to state to the Committee that it has been in the contemplation of the Board for some time to make some alteration in that respect, and to put the whole of the Colonial Accounts under the superintendence of two inspectors, instead of their being divided amongst several inspectors. The idea is, that when those two inspectors have those accounts placed under them, that they would report to the Board as to any improvements that could be suggested with a view to regularity, uniformity, and greater correctness.

1481. Do you think the Parliamentary authority is sufficient for a prompt and efficient audit; whether the action and working are such as enable the Audit Board to enforce a prompt and efficient audit of Colonial Accounts?—I think so; but I do not know that I understand the question precisely.

1482. Mr. *Forster.*] Are you not armed with sufficient authority?—That is a great constitutional question; in one respect only are we the servants of Parliament; that is to say, with respect to the Navy account; we examine that account, no doubt, with reference to the Votes of Parliament, or, rather, the Appropriation Act; and necessarily, if our powers enabled us to do the same thing with respect to all other accounts, it would give us much greater authority.

1483. *Chairman.*] The chairman, in answer to Questions 1437 and 1438, stated to this Committee that there were cases in which accountants in the colonies do not condescend to pay attention to the suggestions of the Audit-office: is that a desirable state of things?—I believe in every case in which representations or communications from us are disregarded, that we have the power, and are in the habit of applying to the Treasury, or to the Secretary of State through the Treasury, to take such steps as may be necessary with the view of getting information. I was not aware that there had been so many cases in which we had any difficulty in getting answers from colonial accountants.

1484. We have it in evidence that there are many colonial accounts which have not been audited beyond the year 1836; several of those who represent the Audit-office say that that is in consequence of not having received answers to the questions which emanated from the Audit-office; is it not your opinion that, somewhere or other, there should exist an authority to compel immediate answers, and that accounts should not be left so long?—It is difficult to compel a satisfactory answer to a question which is, perhaps, not susceptible of a satisfactory solution.

1485. In the case of the Navy department, the accountant-general has stated to us that there is no instance in which they allow questions to remain in arrear; they invariably enforce returns within six weeks after the period at which the question is received. Would it not be very desirable that the same mode of proceeding should be adopted in the Crown colonies, where the functionaries

tionaries are also directly dependant upon the Colonial-office?—The only doubt that I should have upon that subject would be this, that if you limited the time to six weeks, or any other fixed period, that you might induce accountants to delay until that period the answers to all questions, and that therefore you might thus possibly rather create delay than insure prompt answers.

1486. The practical effect in the case of the navy has been invariably to enforce prompt returns, and to lead to an efficient and prompt audit; do not you think that the same general principle might be applied to the colonies where the direct authority of the Crown could not apply?—I do not know that I am sufficiently well acquainted with that system to say.

1487. Mr. *Hope.*] Can you give any idea as to the comparative complication of the questions likely to arise upon naval accounts and upon colonial accounts; are the questions upon naval accounts such as usually one answer will suffice for, or are, as is often the case, any of the colonial accounts such that when one answer is received, other questions become necessary?—We do not examine the naval accounts in detail.

1488. *Chairman.*] We have it in evidence, from the British Ambassador in Paris, that the whole of the accounts of the French colonies are audited up to the end of 1842; is there any reason, with a proper system of accountancy, that the same state of things should not exist in our colonies?—No; I do not know that there is any reason. It seems to me, however, that the number of colonies belonging to France and those belonging to England are different, and that we have greater distances to send for information.

1489. Mr. *Hope.*] Do you happen to be able, off-hand, to give any comparative statement of the relative extent of the accounts in the colonies of the two countries?—No; I could not make any such comparison.

1490. You say that you think it would be an improvement if all the Colonial Accounts were under two inspectors. Can you tell the Committee why a different arrangement has been hitherto acted upon with respect to dividing them among many?—One of the reasons was the opinion that the commissariat and colonial accounts of the same station would be more easily examined if placed under one and the same inspector.

1491. Whose opinion was that?—It was the opinion of the late chairman, and acquiesced in by the Board.

1492. Mr. *Trotter.*] I believe the system that you work upon with respect to Colonial Accounts is that which was handed over to you from the late Colonial Audit-office, or as near as possible?—I believe that many improvements have since taken place.

1493. But you have a certain system of rules. and make improvements from year to year upon it?—Just so.

1494. That is the key-stone of your system, that which was handed over to you, and to which you have added improvements from year to year as circumstances arose causing you to see some deficiency, perhaps, in the system?—Yes.

[*The following Letter from Mr. Rogers was delivered in and read:*]

Sir, Audit-office, 3 June 1845.

It was my intention to have forwarded to you, together with this letter, a paper of observations (of little value I fear) upon colonial accounts, in conformity with the directions of the Committee. The paper, however, is not quite ready, but I hope to forward it in a day or two; in the meantime, and whilst the matter is fresh in the recollection of the Committee, I respectfully entreat their indulgence in reference to two subjects of a somewhat personal character, arising out of my examinations of the 22nd and 29th ultimo:—1. A question was put to me by yourself on the 29th, implying the existence of a suspicion that I had entered into private communications with you upon the subject of the Audit-office.

I can only ascribe such a supposition to the fact, that on the 22nd I had come before the Committee prepared with a written memorandum upon the Minute of the 18th January 1833, and two other Minutes of the Board of Audit, a circumstance which I am therefore anxious to explain.

These Minutes have been the subject of much remark in the Audit-office and in 1843 Mr. Hume gave notice of a motion for their production, which, however, was not persisted in.

On the 21st ultimo, the day before my examination, a gentleman belonging to the establishment (who disclaims as strongly as I do any communication, direct or indirect, with yourself or any other Member of the Committee) placed before me the notices of Motions in March 1843, and suggested the extreme probability that these Minutes would form a subject of inquiry—a probability, I think, under the circumstances, sufficiently obvious, and which might have struck me without any such suggestion. In consequence, however, of

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his observation, and on no other suggestion whatever, I provided myself with a note of their contents, which I read before the Committee. The conclusion which might be drawn from this ready answer to your question on the subject had not struck me, till it occurred to me on thinking over my examination of the 29th.

2. In the course of my examination on the 22nd ultimo (of which I have no copy), I believe I stated my opinion to this effect—"The whole system of the Audit-office is rotten from beginning to end, and it is all breaking down."

I regret to find that this expression has been construed to imply a charge of corruption against the Commissioners of Audit.

I do not say that I should have used this expression if I could readily have found another, which would have conveyed my real meaning; but, such as it is, I was prepared to justify it on the spot, by referring, which I did, to a paper, or short treatise, I had lately written upon the defects of the system, but which it pleased your Honourable Committee not to permit to be received in evidence, because it contained matter irrelevant to the immediate subject of colonial accounts.

In the absence of explanation it is painful to me to find that one of my own colleagues in his examination has thought it right to animadvert upon my evidence, in very unqualified terms.

It is not my province to say how far that statement of his opinion was warranted; but I think it justifies me in attempting to clear my own meaning from misapprehension.

The expression I used, if intended to cast any reflection on individuals, might justly have been considered a coarse one; but nothing was farther from my mind. I intended to express my strong conviction, first, that the practice of the office, with reference to the auditing of the public accounts, is radically defective, in almost all its parts, and next, that, unless decisive measures of improvement are adopted, a reconstruction of the whole office system will be forced upon the Government.

I conceive that I have strong, if not almost unanswerable grounds for thinking, that such radical defects exist, in almost every part of the system; I believe they will be found, for instance, in the Acts of Parliament relating to the Audit-office; the constitution of the Board; their patents for life; the divided responsibility, or rather the absence of individual responsibility, which attaches to all public Boards; the Treasury warrant of regulation for the Audit-office; the working in committees instead of the departmental system; the regulations of the Exchequer, which oblige the Commissioners of Audit to rely upon the certificate of the comptroller, instead of having the means of checking the Exchequer imprests in their own office; the practice in regard to issues upon account; the ledgers; the Minutes of the Board's proceedings; the mode of rendering accounts to the Audit-office; the mode of classification; the mode of audit; the mode of stating; the absence of final Parliamentary control. And I conceive that the delay in the passing of the public accounts, and the actual amount of arrear which has accrued since the year 1826, justifies my apprehension that the system, if not thoroughly amended, will "break down."

I am aware that these opinions conflict directly with those expressed by the Secretary of the Audit-office; but I feel confident that my statements will be found to be borne out by facts; and I should welcome any investigation which would have the effect of testing them.

I must at the same time wholly disclaim any intention to inculpate others whose judgment differs from mine. And, most of all, I am pained, and very much surprised to learn that I can have been understood to imply a charge of corruption against the Commissioners of Audit, a body of gentlemen of character and education, including more than one with whom I have been in the constant habit of friendly official intercourse during a long series of years, for whom I have always entertained a personal esteem, and with whom I have never had a difference of opinion of a personal nature, &c.

I have, &c.

To the Chairman of the Select Committee on Colonial Accounts.

(signed) *Fred. L. Rogers.*

[*A Second Letter from Mr. Rogers will be found at App.* 19..]

Lunæ, 16° *die Junii*, 1845.

MEMBERS PRESENT.

Mr. Aldam.	Mr. G. W. Hope.
Mr. H. J. Baillie.	Mr. Pringle.
Dr. Bowring.	Mr. Trotter.
Sir Thomas Hepburn.	

DR. BOWRING, IN THE CHAIR.

William Henry Rawlinson, Esq. called in; and Examined.

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1495. *Chairman.*] WERE you the Examiner of the accounts of the Lieutenant-governor of Trinidad, for the year 1836?—I was.

1496. At what period was that account audited?—It was received in January 1839; the precise date of the audit is on that paper.

1497. The

1497. The 19th of November 1841?—Yes.

1498. Can you state for what amount the accountant appeared indebted to the public by that final audit?—The audit balance indebted was 21,267 *l.* 1 *s.* 9 *d.*

1499. It appears by the document before you that the amount which is passed to the debit of Mr. St. Hill was what?—£. 1,427. 12. 1.

1500. Can you explain this apparent inconsistency on the face of the accounts?—I have prepared a paper showing the original default of Mr. St. Hill.

1501. Will you deliver it in?—Yes.

[*The Witness delivered in the same, which is as follows:*]

	£. s. d.
St. Hill, reported default, 4th February 1831 - - - - -	20,183 14 10
Being on deposits - - - - - - - £. 15,326 4 2	
„ on colonial revenue - - - - - 4,857 10 8	
Account rendered for audit here of colonial revenues only.	
This was a simple cash account.	
Balance struck thereon, on 4th February 1831, showed that there ought to have been in the chest - - - - - - - - -	11,192 12 9
There was found to be only - - - - - - - - -	6,335 2 1
And the account of Major Watts, beginning 5th February 1831, gives credit for that sum only; thus passing to the credit of the colonial revenue account, the difference (as loss by St. Hill) of - - -	4,857 10 8
From 1832 to 1835 inclusive, no entry appears in the colonial account, in respect of St. Hill's default.	
In 1836, credit is claimed for, "sum deficient by St. Hill in 1831" -	20,183 14 10
By these two entries, the colonial account claims a credit in respect of	
St. Hill's default of - - - - - - - - - - -	25,041 5 6
The default, as ascertained in 1831, being only - - - - -	20,183 14 10
Difference - - - £.	4,857 10 8

Or an exact double claim of the assigned default, in respect of colonial revenue.

	£. s. d.
And again, in respect of this alleged default in 1831, of - - -	4,857 10 8
It had been ascertained that an abatement ought to have been made at the time, in respect of sums actually advanced by Mr. St. Hill, for colonial purposes - - - - - - - - - - -	3,429 18 7
Leaving really due - - - - - - - - - - £.	1,427 12 1

The account rendered in 1831, ought then to have contained allowance to St. Hill for those sums, and to have presented a balance due to colonial revenue of 1,427 *l.* 12 *s.* 1 *d.* only.

It came before the Commissioners of Audit, however, as it is here already stated, with a claim for 4,857 *l.* 10 *s.* 8 *d.*, as loss by St. Hill on colonial revenue, the abatement which ought to have been made of 3,429 *l.* 18 *s.* 7 *d.*, on the colonial account, having been made an article to St. Hill's credit, in the account opened in the colony against his estate.

In stating the account to the Treasury in this form, the Commissioners of Audit sent with the state to the Treasury a report to the Treasury, dated 13th of March 1834, to the effect that this article of 4,857 *l.* 10 *s.* 8 *d.* therein entered for allowance would be further reported upon whenever the Commissioners had before them the account which was said to have been opened in the books of the treasury of Trinidad in respect of St. Hill's estate, and for which they had applied.

To frequent applications for this account, and for further information, the answer from the colony was a reference to the accounts then preparing for the year 1836.

This account was received at the Audit-office in January 1839.

The explanation afforded by it was the entry of 20,183 *l.* 14 *s.* 10 *d.* on the discharge side of the account, 1836, in respect of St. Hill's default in 1831.

And an entry on the other side of 8,167 *l.* 6 *s.* 11 *d.*, received since 5th of February 1831 on account of St. Hill.

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With respect to the article of 20,183 *l.* 14 *s.* 10 *d.*, it appeared to the Commissioners of Audit (independent of the apparent double credit involved therein of 4,857 *l.* 10 *s.* 8 *d.*) that the claim of the remaining sum of 15,326 *l.* 4 *s.* 2 *d.* was made for loss incurred upon a fund which did not form part of the account; it was indeed a sum which the colonial revenue had been adjudged to make good, but liability is an article for a cash account only, in so far as it is shown to be acquitted; and in this case the liability may probably never become a cash payment, the Court Deposit Fund at Trinidad being, as to a considerable part thereof, something like the Suitors' Fund in Chancery here. On the other hand, with respect to the credit given in the account for 8,167 *l.* 6 *s.* 11 *d.* as received from St. Hill, it did not seem to the Commissioners of Audit that a larger sum should be claimed on the colonial account in respect of St. Hill's estate than the sum 1,427 *l.* 12 *s.* 1 *d.*, which the account of the estate as prepared in the colonial books showed to be due thereon. Their view in these points was referred to the authorities at Trinidad by the letters addressed by order of the Board to Mr. Turnbull, then secretary and auditor of Trinidad, on the 5th February and the 5th August 1839.

No answer was returned from Trinidad thereto, and the Commissioners of Audit, unwilling to delay further the statement of an account which had been kept so long beyond the proper time in the colony, stated the same to the treasury in the mode suggested in their said reports of the 5th February and 5th August 1839, giving further notice by letter to the auditor of Trinidad of 4th January 1842 of their proceedings in the matter.

In September 1843 the Commissioners of Audit received the letter representing the view taken in Trinidad as to the proper mode of introducing St. Hill's default into the account; and the Commissioners of Audit have written to Trinidad in reply, and have been apprized that they shall soon receive the further explanation which they require. There the matter rests for the present.

On receipt of the promised explanation from Trinidad there will be no difficulty in reinstating, in account for 1837, any article in respect of the transactions of 1831, which may have been excluded from the state of 1836 for want of sufficient explanation, and upon which such explanation shall be now given.

1502. That paper contains all the facts connected with the accounts of Trinidad from 1836 down to the present time?—All the facts from 1831 to 1836.

1503. What is the present state of the account in the books of the Audit-office?—The account of 1837 has been received long ago, but has not been audited on account of the non-agreement of the balance of 1836 between the colonial authorities and the Audit-office.

1504. Can you state whether any answers have been returned from the authorities of Trinidad to the questions which were sent from the Audit-office here?—Not yet.

1505. At the present time Mr. St. Hill remains apparently a debtor on the public books to the amount of 21,000 *l.*?—£.20,183. 14. 10. is his original default, and we have no copy of his complete account up to this day.

1506. In your ledger at this moment does any credit appear against the 21,000 *l.*?—There is on the audited state of 1836 the 1,427 *l.*, which was all that he was indebted on the colonial account.

1507. And the other balance?—That is the balance on the deposit funds.

1508. Perhaps you would shortly explain what is the process of the examination of colonial accounts?—We receive the account: we ought to have with the account the estimate which has been prepared in the colony, of the expenditure and receipt of the year, prepared beforehand, which is transmitted to the Secretary of State for his information and that of the Treasury, and returned to the colony with his approval, or such alteration as he may make.

1509. Is it the practice to compare the account of receipt and expenditure with the estimate?—Certainly, when we get it.

1510. Does the estimate invariably accompany the account of receipt and expenditure?—It does not.

1511. Would it not be very desirable, to assist in auditing the accounts, that the estimate should invariably accompany the accounts transmitted to this country?—Certainly; we have no other guide.

1512. Then you consider that where the estimate does not accompany the accounts the door is opened to some irregularity?—Yes.

1513. Mr. *Trotter.*] In what way would the irregularity arise from not having the estimate?—From the estimate being stated to the auditors to be an authority for the expenditure.

1514. The document on which they are to allow the expenditure?—Yes.

1515. But it would not follow that a larger sum is to be expended than that which is contained in the estimate?—No.

1516. *Chairman.*]

1516. *Chairman.*] Are you acquainted with a communication made by Mr. Herries to Mr. Hamilton, in 1829, on this subject?—No.

1517. I will read this passage to you: "I am to observe that, under the system hitherto pursued, the greater part has been incurred without any previous communication with my Lords, and that the Treasury has been uninformed, not only of the measures which have from time to time led to occasional and extraordinary expenses in these colonies, but even of the state of their ordinary revenues and the permanent charges upon them." That is the state of things then complained of; has it down to this moment been wholly removed?—The estimates are now printed; at least, in my colony (that is, Trinidad) they are printed.

1518. As far as you have been able, you have given effect to that representation?—Yes.

1519. Mr. Herries states in the same letter, "I am to add, that the information which has been obtained from the auditors of colonial accounts upon this subject, does not afford to my Lords the knowledge which they desire to have of the present and prospective state of the revenues and expenses of the several colonies, inasmuch as that information relates only to periods already long passed, and it does not appear that the auditors are competent to supply any other." Do you think that this evil then complained of has been wholly removed?—I think so. The Secretary of State has directed himself to be furnished, and I presume is furnished with the accounts and returns of every description.

1520. How do you account for the arrears which in many of the colonies still exist, and for the imperfect way in which the accounts are rendered?—I can only speak to the accounts of the colony I have examined, that is Trinidad, where there were great arrears in the delivery of the accounts, but which no longer exist; we now get the accounts of 1844 in 1845.

1521. But still the accounts for 1837 remain unaudited; how do you account for that?—The accounts of 1837 remain unaudited on account of the disputed balance of 1836.

1522. Have you at all considered what measures would be desirable in order to enforce the prompt return of the colonial accounts?—If the Secretary of State obtained all that his instructions to the governors require them to furnish to him, there would be no delay in the accounts.

1523. Can you explain how it is that the Colonial-office does not enforce the returns with the same promptitude that the Custom-house and other public departments who have accounts with the colonies do?—I do not know that they do not, except so far as the estimates are concerned. Estimates for Trinidad were ordered to be delivered every year. I did not get them for many years; and upon asking for them at the Secretary of State's office, the answer was that they had not been sent.

1524. That is a state of things very unsatisfactory to the Audit Board, is it not?—It is not satisfactory, certainly.

1525. Is it your opinion that a general authority should exist somewhere to enforce a prompt return of estimates and accounts?—I think that the applications which have been made showing that those arrangements had not been carried out have already had effect with the Secretary of State in seeing that the arrangements are carried out in future.

1526. As far as your observation goes in Trinidad, do you attribute the delay in the return of the estimate to incompetency, or the unwillingness of the parties to whom those orders have been sent?—I do not think it arises from incompetency.

1527. Mr. *Trotter.*] Do I understand you to say, with reference to that memorandum read by the Chairman, the date of which is 18 years ago, that during the whole of the time from the year 1827, when Mr. Herries was Secretary to the Treasury, up to the present time, continual improvements have been going on in securing the accounts more accurately or more quickly for examination, and that those measures then propounded have, as far as possible, been carried into effect?—There is not the same delay, nor the same inaccuracy that there was then.

1528. *Chairman.*] Do you still think the state of things susceptible of great improvement?—It has improved very much; probably there may be still some suggestions for further improvement; but it is improving.

1529. Are

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1529. Are you cognizant of the suggestions with which we are to be favoured from the Board of Audit?—I saw them coming down here.

1530. Have you seen a copy of the form of the estimates which has been suggested by Mr. Hamilton as an improvement on the present form?—No.

1531. Are you acquainted with the form in which the French colonial estimates are prepared?—Very imperfectly. I would observe, that the estimate is now printed in the colony and in the newspapers, and in as far as prevention is better than cure, it is desirable that the people should see what is about to be expended, which they now do, as they also see the account of what is spent.

1532. If possible, in the Crown colonies, would it not be desirable that the estimate should be sanctioned by the Government at home?—It is sent home for sanction.

1533. Would it not be desirable that the estimates should be prepared at a period which would make the previous sanction of the Crown necessary?—There is an express direction from the Secretary of State as to the date within which it shall be prepared and sent home.

1534. We have it in evidence, that from the more remote colonies the estimates do not come in time to get the approval of the Crown; would it not be desirable that they should be prepared within a certain time, so as to enable them to get the sanction of the Crown?—They should have allowed for distance in giving their directions, which they have not done; they have made one uniform direction applicable to all.

1535. Mr. *Trotter.*] Would not that sometimes rather make the estimate doubtful, from being made so very long beforehand, as it must be in the very distant colonies?—There is no colony in which, if they made the estimate in the fourth quarter, it would not be here before the end of the first quarter of the following year.

1536. *Chairman.*] The great facilities which steam communication has given would of course facilitate the communication of the estimates for the purpose of obtaining previous sanction?—Very much so.

1537. Mr. *H. J. Baillie.*] That would not apply to New South Wales; you could not get the estimate in that case in less than six months?—No; they would be here in March.

1538. *Chairman.*] The fixed charges from year to year are very small, are they not?—The variations therein are very small.

1539. Do you think there would be any great difficulty as to uncertainty in the general matters of the estimate?—No; and if any larger expenditure be contemplated, it is always contemplated some time beforehand, and we should, therefore, generally get it in time for sanction.

1540. But the general amounts in the estimates do not vary much from year to year?—No, not much.

1541. Then for the purpose of facilitating the examination of the accounts, and their comparison with the estimates, is it not very desirable that the heads of the accounts should be the same as the heads of the estimates, and that there should be a contemporaneous comparison between them?—Very much so. There was a new set of instructions printed by the Colonial-office in 1843.

1542. They were addressed, I believe, only to one colony?—They were addressed to all the colonies.

1543. Did those instructions comprehend the general budget of colonial receipt and expenditure?—Yes, and they required special returns.

1544. Did they give any instructions as to the form in which the accounts should be kept?—I think not, except describing the particular returns which were required.

1545. Would not the examination be considerably facilitated if copies of the journal and ledger were sent to you?—Certainly, if they kept them.

1546. Do you suspect that there are cases where journal and ledger are not kept?—I should think there must be.

1547. Do you concur with the witnesses who have stated that the introduction of the double-entry system in the colonies would be a great advantage in facilitating the accuracy of accounts?—That might be so; but still the accounts sent home would be simply the cash accounts, just as in the case of two merchants, each keeping their books by double entry; the account rendered from the one to the other would be merely a cash account.

1548. I believe the French Colonial Audit Department invariably insists on the

the sending home copies of the journal and ledger, as the means of checking the accounts; would not the adoption of that system here afford greater facilities, inasmuch as you would have very much more complete means of checking the accounts?—Certainly; it would be the account itself. *W. H. Rawlinson*, Esq. 16 June 1845.

1549. Mr. *Trotter.*] It would be only a subdivision of the accounts?—We should then have all the books that were kept, or copies of the whole of the accounts.

John Lewis Mallet, Esq. called in; and further Examined.

1550. *Chairman.*] WITH reference to a personal question to which your attention has been drawn, will you state whether any personal communication has taken place between you and Mr. Rogers on the subject of the evidence he has given before this Committee?—Yes; I understood that the Committee would ask me a question upon that subject, and I know, in a matter of this sort, where there may be a difference of opinion with an old friend, in which there has been a little feeling excited, there might be something in the tone or in the manner of explaining which might not be desirable. I have therefore thought it better to put my explanation upon paper, which, with the permission of the Committee, I will read: "On Friday, the 30th May, the day after I was examined before this Committee, I received a letter from Mr. Rogers, in which after adverting to an inconsiderable error, as to a matter of fact, in my evidence, he proceeded to animadvert on my having characterized as improper, that part of his own evidence in which he had described the state of the Audit-office *as rotten from first to last*, and on my sitting in judgment upon him, without my knowing the reasons, in his own mind, upon which the opinion he had expressed was founded. On my receiving this letter, I went to Mr. Rogers, and adverting to the latter part of his letter, in which he had expressed a wish that the old friendly feeling that had subsisted between us should not be disturbed by these differences of opinion, I expressed my entire participation in that wish; but with regard to my having described the expressions he had used in speaking of the office as highly improper, I said that I could not view them in any other light; that I should wish him to inspect every branch of my department, and to go into the whole details and conduct of the business, and that if he found in any part of it any want of diligence, zeal, and method, I would stand condemned; that I was satisfied this was the case in many other parts of the office; that the words rotten from first to last, implied a state of things, if not actually corrupt, at least most discreditable to the department; and that when my attention was called by the Committee to that part of his evidence, I could not, consistently with my own opinions, and with the justice due to many able and meritorious men, my fellow-labourers in the office, do otherwise than animadvert upon it. Mr. Rogers then observed that the expressions to which I had alluded, were not intended to bear the construction I had put upon them; that they applied to the system only, and meant that it was altogether loose and disjointed. Upon which I said, that if such was his meaning, he had expressed it very unfortunately; that it never answered any good purpose to use stronger expressions than the case warranted, and that in the present instance every person to whom that part of his evidence had been made known, from the Chancellor of the Exchequer downwards, had considered it in the same light as myself; and I added, with reference to the limited and modified sense in which Mr. Rogers now stated that the expressions above mentioned were to be understood, 'I am satisfied that you would find that every Member of the Committee would, in that sense, see them in the same light as myself, and consider them improper.' As I had not seen any Members of the Committee since I had given my evidence, this was, of course, a conjectural statement, and was not meant as conveying either any censure, or even opinion, on the part of the Committee, as known to, or having been ascertained by me, in regard to Mr. Rogers's evidence. It was impossible for me, circumstanced as I am in the department, not to feel very strongly on the subject, and I expressed myself, perhaps, with more warmth than was desirable; but on parting with Mr. Rogers we shook hands, and I hoped and believed that what had passed between us would no more be thought of on either side." *J. L. Mallet*, Esq.

1551. Mr. *Trotter.*] Did you in any way whatever mean to infer that you spoke from the authority, or after communication with any one Member of the

J. L. Mallet, Esq.

16 June 1845.

Committee whatever?—Not in any manner; and if I were upon my oath, I should state it in the same terms.

1552. As I understand you, it was what you conceived, judging by your own feelings, would be possibly the opinion of the Committee?—Just so, nothing more.

1553. Mr. *Aldam.*] Did Mr. Rogers appear to understand that you spoke after personal communication with any Member of the Committee?—It is impossible for me to tell whether he did or not; it is very possible he might put that construction upon it. I am very sorry that anything I said should have given rise to any such construction on his part.

1554. *Chairman.*] The duty is of course committed to us to protect witnesses, and to take care that in the progress of the evidence which they shall give, that they shall not be subjected to anything that can be construed into intimidation; and inasmuch as Mr. Rogers was preparing a document for the Committee, it was very important that he should not be led to suppose that the Committee had interposed any expression of disapprobation as to his mode of giving his evidence, seeing the duty that he was called upon by the Committee to discharge?—I ought to mention that as the matter seemed to me not to arise in my official character as secretary of the Board, I felt excused from communicating with the Board on the subject; the only thing which took place between myself and the Board on the matter, was, that I read them that part of Mr. Rogers's letter in which he stated that he had no personal communication with the Chairman of this Committee on the subject under reference, I thought it my duty to Mr. Rogers, though I did not communicate the other part of his letter to the Board, to communicate that part for his own justification.

1555. You were so kind as to say that you would prepare on behalf of the Board of Audit a statement as to the improvement which the department would suggest in order to give effect to the subject referred to this Committee?—The Committee communicated their wish to the Board by letter, and in consequence of that two members of the Board were appointed immediately to communicate with the inspectors who had charge of the colonial accounts, and they gave me this morning this paper to lay before the Committee as the result of their communication.

[*The Witness delivered in the same, which is as follows:*]

MEMORANDUM of SUGGESTIONS prepared at the Audit-office with a view of meeting the Wishes of the Committee on Colonial Accounts, as expressed in the Letter of the Committee's Clerk, of the 5th June last, to J. L. Mallet, Esq.

THE basis of further improvement in the accounts of colonial receipt and expenditure, with a view to introducing uniformity, regularity, correctness, and completeness, would be a detailed and well-arranged estimate; and its sufficiency, whenever the decision of the Secretary of State and of the Treasury on the estimate is notified to the Audit-office, to supply authority for the several services included in the accounts.

The accounts and estimates should therefore be made out on the same plan.

The plan best suited for general adoption would be that which should give, as regards estimate for expenditure, first, the whole of the personal establishments of the colonial government, distinguishing salaries, allowances, and incidental expenses, and then all the leading heads of expenditure which are not comprised under Personal Establishment (such as works and repairs, roads and bridges), according to the nature of the account.

Any expenditure which may not have been provided for in the first general estimate should be provided for in a supplementary estimate; and the same order of arrangement should be followed in supplementary estimates as in the original estimate.

An estimate of the revenue or other anticipated receipts of the year should also be given, to be prepared annually from assessment lists and other records of taxes and dues to be collected, and from returns to be called for from the several collectors.

The auditor should furnish, on or before the —— day of ————, an explanatory statement of the actual revenue and expenditure of the past year, compared with the estimates; the total of each head of service particularized in the estimate being stated in one column, and the totals of the similar services, as shown by the accounts, in another column.

AS REGARDS THE ACCOUNTS.

Each accountant should enter in his cash-book every receipt and payment as the transactions occur, with the description and date of each transaction.

The

The accounts should be balanced at the end of each month, and should show, at the foot of the account, the particulars of which such balance is composed, namely, cash in the accountant's chest, cash in the strong vault, drafts, bills, and so forth.

Monthly Accounts.

The sub-accountants should send to the treasurer a duplicate account for each month from the cash-book, with all the necessary vouchers and authorities in support of the same, on or before the —— day of the following month; and the sub-accountant should record, at the foot of the account in the cash-book, the date on which he forwards the duplicate account for each month to the treasurer.

Upon each occasion of a committee being directed to survey the contents of the various chests, the certificate of such survey should be referred to the auditor for his report to the Governor, which report should accompany the accounts rendered to this country.

The treasurer should post from his own cash-book, and from the monthly accounts of the sub-accountants, as soon as received by him, each payment to its proper head of service, in a book, classified according to particular services provided for in the annual estimates, assigning to each charge in the cash-book, or monthly accounts, the corresponding numbers in the estimate.

The agents of the colony, whether in India or in England, should transmit, by the first opportunity after the termination of each quarter, to the respective Governors of the several colonies, accounts of their receipts and payments during the preceding quarter, which should be referred to the treasurer, for the purpose of being incorporated in the general account of receipt and expenditure of the colony.

Annual General Account.

The treasurer should make up and render an annual general account, in a classified form, corresponding with the estimate.

The treasurer should enter short, on the debit side of his annual general account, the amount of any grant voted by Parliament in aid of the colony, specifying the particular service for which such aid was granted; and the balance of the general account at the close of each year should be shown under the following divisions:

The treasurer's balance,—distinguishing the portion of balance in his own hands from the portion in the strong vault, or in local banks, and distinguishing also cash from drafts or other securities.

The respective balances in the hands of sub-accountants.

The balance unappropriated on the grant of Parliament, if any, should also be shown.

The treasurer's annual general account should be transmitted to the auditor on or before the —— day of ———— in each year; and so soon as the examination of the account shall have been completed, the same should be forwarded to the Commissioners for Auditing Public Accounts, before the first day of ———— in each year, accompanied by a duplicate of the treasurer's cash-books.

The treasurer should keep a register in which to enter the dates on which the monthly accounts of the sub-accountants are received by him, and the dates on which he forwards them to the auditor for examination, and also the dates on which he forwards his own accounts to the auditor.

The auditor should keep a register showing the dates on which he receives accounts; on which he sends queries to the accountants; on which he receives their answers; and on which the accounts are forwarded to England for final audit. And it should be the duty of the auditor to draw the Governor's immediate attention to any delay in the progress of these proceedings, which might prevent the regular transmission of the accounts and vouchers to England at the time prescribed by the regulations.

Copies of these representations should be transmitted to the Commissioners of Audit.

The treasurer should also keep a register of the dates on which queries or other observations on the accounts of each year are received by him from the Commissioners of Audit (stating the numbers); of the dates on which any portion of such queries (stating the numbers) are forwarded to the sub-accountants or to the auditor for explanation; of the dates on which these parties return answers; of the dates on which the replies are laid before the Governor; and of the dates on which they are transmitted to the Commissioners of Audit (stating the numbers).

A limit should be fixed, according to the circumstances of each set of queries, for answers being returned to the queries from the Audit-office, and should such limit be exceeded, the accountant should state the cause of such delay, and when the required explanation will be forwarded.

In working out the above plan various matters of detail will arise, requiring careful attention, and involving communications with the Lords of the Treasury and the Secretary of State.

Audit Office, 16 June 1845.

Witness.] Allow me to observe, that the person much the more competent to answer questions arising out of this paper would be Mr. Hamilton.

Frederick Leman Rogers, Esq. called in; and further Examined.

F. L. Rogers, Esq.

16 June 1845.

Chairman.] I WISH merely to communicate to Mr. Rogers, in the presence of Mr. Mallet, that we have received from Mr. Mallet an explanation of what his intentions were in the communication he had with him; that it was not his purpose by any means to convey to Mr. Rogers authoritatively, or, in fact, after communication with any Member of the Committee, any expression of displeasure of any sort, or to interfere with the work in which Mr. Rogers was engaged, by communicating to him any idea of any obloquy or any expression of disapprobation on his own part or on the part of this Committee.

[Mr. Mallet withdrew.

1556. *Chairman.*] You have given in a document which contains suggestions relative to the colonial accounts; in preparing this have you had any communication with any of your colleagues?—I do not think I have with one.

1557. Is this solely a representation of your own views on the subject?—Entirely.

1558. Have you communicated a copy of it to the Board?—Yes, I have.

1559. In addition to this, have you anything else to suggest which bears particularly on the subject before us?—Nothing but to press more strongly than I have done my decided opinion of the local audit, and of the inefficiency of the detailed audit here.

1560. That is, I suppose, simply for the purpose of enforcing promptitude?—That is one reason, and a more effectual examination on the spot.

1561. So that while the facts are immediately present, they shall be at once ascertained and verified?—Exactly.

1562. Mr. *Trotter.*] By whom do you mean the local audit to be taken?—By local auditors.

1563. Is there not in fact at present a local audit?—I believe there is in almost all the colonies; but not in all.

1564. *Chairman.*] That is very frequently in arrear, is it not?—Yes.

1565. Do you consider the local audit, as at present constituted, efficient?—Far from it.

1566. What would you suggest in order to give greater efficiency to the local audit?—More compulsory means of enforcing their doing their duty in the examination of local accounts.

1567. Mr. *Trotter.*] Supposing the auditor did his duty, would you recommend any additional measures to be taken?—That there should be a revision of the account at home.

1568. Supposing the local auditor to do his duty, do you recommend any further steps to be taken?—No; none as to the local audit.

1569. *Chairman.*] For the purpose of a satisfactory local audit, is it not necessary that the local auditor should have a full knowledge of the subject?—Quite so.

1570. Is it not frequently the case, that the local auditors are unfit to discharge their duties?—They may be competent, but they are neglectful of their duty.

1571. Are you aware whether or not a knowledge of accounts is made necessary to the nomination of the local auditor?—I should hope so; I do not know the fact.

1572. Would not the unsatisfactory manner in which many of the accounts are audited in the colonies prove that the colonial auditors are inefficient?—I should think so; I may mention one case in particular in New South Wales, where the accounts were greatly in arrear; the communications of the Commissioners of Audit were frequently unattended to by the auditor, so much so, that the Board were obliged on several occasions to report his neglect to the Treasury.

1573. Mr. *Trotter.*] What steps were taken upon that at the Treasury?—I presume, a reference to the Colonial-office, to enforce attention on the part of the auditor; to comply with the instructions of the auditors at home.

1574. *Chairman.*] Independently of any inaccuracy in the accounts, would the Audit-office think it their duty to speak of the general incompetency of the colonial accountants?—I cannot answer that question.

1575. Mr.

1575. Mr. *Aldam.*] Is it understood that the colonial audit should be complete and thorough, or is it merely rapid?—No, I should think complete. *F. L. Rogers*, Esq. 16 June 1845.

1576. *Chairman.*] You would have the colonial audit go to the examination of every entry?—Yes, certainly.

1577. Mr. *Aldam.*] Have the colonial auditors a sufficient staff to do that?—I do not know whether they have force enough; but they can always appeal to the governor to enforce attention to their requisitions.

1578. *Chairman.*] In case of the inefficiency of the colonial audit, would not you be very much assisted by the sending home of copies of the books and accounts kept in the colonies, as is the case in France?—I should think so; but I have not the colonial accounts to attend to. Mr. Hamilton would be more efficient to speak to that; they are already very voluminous, and if the books were sent home, they would be very extensive indeed.

1579. Mr. *Aldam.*] Does the colonial auditor make a report which is submitted to the Audit Board at home?—He makes his observations on the accounts upon his examination of them, which observations accompany the accounts when they come home. I believe he usually certifies the accounts.

1580. *Chairman.*] Do the accounts, before they are sent to the Audit-office here, wait for audit in the colony, or are they sent immediately?—I apprehend that they wait, and that is one cause of the delay.

1581. Supposing the colonial auditor neglected his duty, the colonial accounts must go into arrear?—Yes.

1582. Is not that one of the causes of arrears in the colonial accounts?—Yes; my object has always been to enforce the delivery of the cash account; a copy of the cash book; but we do not always get that cash account. To show necessity of the cash book, we have lately received an account from New Zealand; that account, I am told, is not an exact record of the transactions in the order in point of time in which the receipts and payments took place; so that I should apprehend the balance on any given day cannot with accuracy be ascertained.

1583. Therefore, in order to audit the accounts satisfactorily, you must have a correct statement of the date of the accounts, with the detail of every separate entry?—That is perfectly indispensable, but we do not always get it. Then I would have an arranged account as well, something in the nature of a ledger.

1584. Have you anything further to add to the information you have already given?—I do not immediately recollect anything; I believe not; bearing in mind at the same time that I am not so conversant as others with the colonial accounts.

Lunæ, 23° *die Junii*, 1845.

MEMBERS PRESENT.

Mr. Aldam.	Mr. Pringle.
Mr. H. J. Baillie.	Mr. Spooner.
Dr. Bowring.	Mr. Trotter.
Mr. Cobden.	

DR. BOWRING, IN THE CHAIR.

Mr. *Hamilton*, called in; and further Examined.

1585. *Chairman.*] YOU are aware, I think, that the Audit-office has delivered in to the Committee their suggestions for giving effect to the subject with which this Committee has been charged?—Yes, I have the draft with me. Mr. *Hamilton.* 23 June 1845.

1586. Can you state whether the Audit-office is now in a condition to deliver any details of that plan of which we have had the outline?—The Audit-office could scarcely give any of the details of the plan of accounts referred to in those suggestions, before there has been an opportunity for such full review as is necessary to secure all that is desired; a modification, in some shape or other, will be necessary in the accounts of every colony with a view to uniformity,

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formity, and then, in order to insure correctness and completeness, any new regulation to be proposed should be tested by working out the account from first to last, carrying the exact classification of the estimate through every stage of the accounts, commencing with the earliest requisition for authority to appropriate money, going through the various payments till the final general account, so that there should be no risk of deviation on a plea of difficulty, from the plan laid down. Connected with matters of detail there are also some points of arrangement which must be the subject of communication with the Treasury and the Secretary of State; I could not just at once recollect them all, but I would mention one or two to explain my meaning; for instance, as regards salaries, the simplification of account is a most important feature, and it would be desirable, more especially if the plan of double entry were decided upon, to reduce the number of heads in the classification as much as possible, consistent with giving clear information as to the heads of receipt and expenditure. According to the present system, it is necessary to have a third head of salaries, namely, temporary salaries; if the governors sent home complete information in such a manner as to enable the Secretary of State and the Treasury to decide at once upon the provisional salaries proposed, this third head would be unnecessary; what was considered proper as permanent establishment would be transferred to the head of fixed establishment, and what was only provisionally allowed would be brought up every year for reconsideration, and the temporary salaries might then merge into that head. Again, in regard to works and buildings; under the present system it would be extremely difficult to frame the account, so that it should be in complete accordance with the estimate, which is one of the essential requisites to the plan; the buildings being now partly done under contract, and partly by issues from stores, and by Government artificers, it follows that your estimate can never agree with your account, and much consideration will be necessary to know how to get over this difficulty, unless the system of work by contract were extended, and the system of purchasing stores and executing works by Government artificers diminished. I merely mention these two instances, which though apparently trifling, yet are subjects which impede going on with details (which should work out well and efficiently), until after communication with Government, to show that full consideration on all points relating to the estimate will be necessary at the Audit-office, and therefore for these and similar reasons no great progress can be made at present in the details of the plan.

1587. Supposing the concurrence of the Treasury and Colonial Department were obtained to the various suggestions which emanate from the Audit-office, does there exist sufficient Parliamentary authority at present to give effect to them?—I imagine there does entirely so.

1588. Is there any suggestion which has emanated from your department which you would not have the power to give effect to with the concurrence of the Colonial-office and the Treasury under existing Acts?—Not any, I apprehend.

1589. Mr. *Spooner.*] In your opinion, can you carry out the suggestions that have been made by the Audit-office relative to the accounts, without applying to Parliament for fresh powers?—Decidedly.

1590. Would the concurrence of the Treasury be necessary?—Yes.

1591. *Chairman.*] Though you are not able to give the opinions of the Board of Audit as regards the details of the improvements suggested, are you able to give us your own opinion on the different topics?—I should be very happy individually to answer any questions which the Committee may wish to put to me. I have given the matter great consideration both now and formerly.

1592. You have laid before the Committee a new form of estimate for the colonies; would that form suit all the colonies without exception?—The form of estimate which I handed in to the Committee would not appear so well calculated to suit all the colonies as the form referred to in general terms in the suggestions recently given in from the Audit-office. It is considered that the establishments consecutively classified, and including everything of personal establishment, is the preferable form of estimate, afterwards giving all the works and special charges, which latter might be called in contradistinction the "matériel."

1593. That is, in fact, they have adopted the same classification as is used in

in the French estimates, and you think the classification adopted in French estimates is on the whole an improvement?—To that extent it is.

1594. It is the broad outline of distinction which runs through the whole of the French estimates, between what is personal, and what is called matériel? —Yes.

1595. You have perhaps observed, that in the French colonial accounts the estimates form the groundwork of the whole, and the forms adopted for the estimates are adhered to in the accounts, and in the final audit; do not you think the adoption of the same principle would be useful in our colonial accounts?—That is the principle which, from the first time I have been examined by this Committee, I have suggested as a material improvement, and indeed as the groundwork for every improvement. In reference to the French estimates, I may observe, that I think them rather too complicated, by introducing too many heads of service for a general view, and yet not sufficient detail for speedy examination; a plan which might be more simple would, I think, be more likely to preserve the accounts in strict accordance with the estimate, and in such a form as would enable them to be easily examined.

1596. Mr. *Trotter.*] With respect to the form of the French estimates, you say that you think the number of heads there introduced would make rather too great a complication of accounts?—I think so, considering that there are so many colonies; the French colonies are few, their whole colonial expenditure is not above 250,000 *l.*, while our expenditure is a million and a half.

1597. *Chairman.*] Is there any reason why a good system should not be universally applicable?—Certainly not; but I do not consider the French estimates a good system; I consider the more a system is simplified, the more it is applicable to small as well as to large accounts. I consider it rather a defect, but I think that this defect is not of much consequence in the French system; where there are so few accounts to refer to, the labour of disentangling the different proportions is not great; but where you have such a very large expenditure, and so many accounts to look over, I think you would be lost in the complexity and abundance of matter in carrying on so many classifications of services.

1598. The classifications being accurately defined are rather an assistance to the audit than otherwise?—If you take these estimates as the whole that is necessary for the examining of the accounts, I consider them to be insufficient; if, on the other hand, you take them to get at results, I think them too much.

1599. Should you propose to adopt the form of the French system as a broad outline of distinction between the personal and the materiel?—I think it would be very desirable to adopt for the estimate a classification under great heads, but with details as addenda.

1600. Mr. *Trotter.*] Would you prefer, for the purpose of simplifying, or a better and more ready and quick audit of the accounts, the French system generally, or that under which you now act?—I do not know what the French system in regard to audit is.

1601. As regards making up the accounts?—I do not think that the form of the French estimate would enable a system to be carried through perfectly so as to ensure the real working of the accounts, from first to last, in accordance with the estimate.

1602. *Chairman.*] You are aware that the French colonial accounts undergo the strictest examination by the Chamber of Peers and the Chamber of Deputies, independently of the Board of Audit, and that there are several reports which manifest the complete satisfaction of both branches of the legislature with the manner in which the accounts are kept and audited?—I have not had the opportunity of seeing any French audited accounts. I apprehend that there is a department in the French Audit-office to prepare accounts for the Chambers.

1603. Are you aware of Sir Henry Parnell's opinion with respect to the character of the French Audit, he being chairman of the Committee of Public Accounts?—Not exactly.

1604. Mr. *Trotter.*] If I understand you, I think your great difficulty appears to be, the difference of the sums expended and audited in the French colonies and in the English colonies; that there is about a million and a half to be accounted for in the accounts kept in the English colonies, and in the French colonies perhaps about 250,000 *l.*, and that your difficulty arises from the magnitude of one as compared with the other, in forming the estimate and

Mr. *Hamilton.*

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going through the accounts, if made up according to those estimates?—Yes, as applying to speedy examination and audit.

1605. And perfect examination also?—I understand examination to mean perfect examination.

1606. *Chairman.*] Do you mean that the account books which record small transactions should be kept in a different manner from the account books which record large ones?—No.

1607. Mr. *Spooner.*] Did I rightly understand you to say that you thought the manner in which the French accounts were kept was even more minute than necessary for those small accounts?—I mean that the details in those French budgets, going through the particulars of the service, and the particulars of payments, altogether present a mass of figures in columns, to a certain extent complex, which is not desirable, and which, in a greater number of colonies, and a greater amount of expenditure, would be still less so.

1608. Are they more in detail than is necessary even for the smaller French accounts?—I should say so, in the manner in which they stand in the budget; because they do not go into all the details which would be, according to my ideas, useful to check the accounts.

1609. *Chairman.*] You are aware of the manner in which the colonial budgets in France obtain parliamentary sanction?—No, I am not; I have merely wished to explain, that while in that budget there is a very large amount of figures in detail, more than appears to be necessary to give a concise view of the transactions of the colony, there are not the details which, in my opinion, would be essential for the purpose of the speedy and efficient examination of the accounts.

1610. Can you state any important fact which the Audit-office have access to, which is not to be found in the French colonial accounts; can you state any head of service in the French colonial accounts?—Yes; take for instance: Agents; or clerks with salaries varying from —— to ——; a round sum. The salaries of every individual, large and small, should be given, and under each separate office, in order to compare the accounts and examine the accounts quickly.

1611. Are they so given in our colonial estimates?—In the suggestions of the Audit-office they are proposed to be so given.

1612. Are you aware that in every case in which they have not given the detail in the French colonial estimate, it is only because they have been given in a previous estimate?—The desirable object is, that the estimate should be the whole and single authority as the document by which to examine. The principle of the proposal of this estimate is, that it should be the text for the examination, and this alone, and that the time of going to one document and going to another should be avoided; to work this principle out is a chief design of the estimate.

1613. Will you withdraw the estimate which you first put in, and we will receive from you, if you please, the estimate in its most improved shape?—I will communicate your wish to the Board, but for the reasons I have already stated, I do not think the Board would be prepared to decide upon an estimate, or any other details at present. I can alter the arrangement of this estimate in some matters, which will make it in accordance with the suggestions.

1614. Without compromising the Board, will you have the kindness to prepare your own individual views?—I will.

1615. At what time do you think the estimate ought to be prepared in the colonies?—At the latest possible period which would admit of its reaching this country in sufficient time to have an opinion passed upon it, and to go out to the colony before the beginning of the year.

1616. You would have that opinion passed before the commencement of the service?—I think so.

1617. How would you provide for any unexpected outlays?—It would probably always be necessary at the commencement of each service year to propose a supplementary estimate, and it might in the middle of the year be either necessary to propose another, or at all events to submit the details of any unforeseen charges in a despatch to the Secretary of State.

1618. Would you adopt the same form for the supplementary estimate as for the principal estimate?—Precisely the same; unless you do, you cannot carry out

out the system. Unless the supplementary estimate be in the same form, the accordance with the accounts will not be complete.

1619. Would you recommend that, after obtaining the approval of the Colonial and the Treasury Departments, the estimates should be sent to the Audit Board, or would you delay their transmission to the Audit Board?—That they should be sent with the decision of the Treasury and Secretary of State upon them is an essential part of the plan.

1620. My question is, having obtained the authority of the Colonial and Treasury Department, is it not desirable that the estimate should be sent to the Audit Board as the document to be referred to in the examination of the accounts?—Yes.

1621. Would it be desirable that the actual receipts and expenditure of the year preceding that in which the estimate is made up, should accompany the estimate as a means of comparison; that is a suggestion of the Audit Board, I mean the accounts?—Not the accounts, but a comparison of the sums actually received and paid with the similar sums estimated.

1622. That is what I meant?—Certainly then.

1623. If this suggestion were carried out, then the statement of receipt and expenditure for 1844, for example, might accompany the estimates for the year 1846; would not that be the operation of it?—On the actual estimate for the year 1846 would be afterwards placed in juxta-position the expenditure incurred in the year 1846.

1624. Mr. *H. J. Baillie.*] Do you think it would be convenient, if, when the colonial accounts for one year are sent home, those accounts should be accompanied with the estimate for the same year?—Yes; but that is a different question altogether. Perhaps you would have the kindness to refer me to the particular suggestion to which your questions relate.

1625. *Chairman.*] It is suggested "that the auditor should furnish, on or before a certain day, an explanatory statement of the annual revenue and expenditure of the past year, compared with the estimates; the total of each head of service, particularized in the estimate, being stated in one column, and the totals of the similar services, as shown by the accounts, in another column." How would you propose to give effect to that?—That as soon as the auditor has received a complete account of the year, he would take up the estimate for that year, and insert opposite the sums that had been estimated for each service, the actual amount expended for the similar service, so that it would be seen how far the expenditure under each head agreed with the estimate, or had exceeded or fallen short of it; by these means you would have an immediate comparison established in the colony, and draw attention there to the necessity of explanations to any great variation, which would prevent time being lost in sending out for that explanation from this country; that, I believe, is the object of that suggestion.

1626. The answer refers to the same time when the receipt and expenditure should have taken place?—Yes.

1627. We ask whether it is not desirable that when the estimate itself is sent home before the receipt and expenditure, that estimate should also represent the receipt and expenditure up to the latest period in which the account could be made up, to form the means of comparison on the arrival of the estimate itself, before approval?—I think it would be desirable; the blank column would, when the estimate was sent home, be filled up with the similar items the last accounts presented, and afterwards, when the account of the year was sent home, the same column would be filled up with the actual payments of the year, and thus you would establish in one case a comparison between the estimate for the year and the latest year's payments for similar services, and, in the other case, you would afterwards establish a comparison between the actual payments of the year and the estimates for that year.

1628. Mr. *Trotter.*] Then you would also presuppose that the account of expenditure and revenue is forthcoming when you send away the estimate?—No; I understand the question to be, that you would compare it with the latest account that has been made up, stating what year it is compared with; for instance, you would, in sending home in 1845 the estimate for the year 1846, compare it with the expenditure of the year 1844.

1629. *Chairman.*] Do you think it would facilitate the keeping of the accounts in the colonies, if instructions were sent out that the system of book-

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keeping there should be uniform; that the same system of book-keeping should be adopted throughout them all?—It would be necessary that the same system should be adopted, otherwise you will not have uniformity in the accounts.

1630. Would it facilitate the audit of the accounts if copies of the Cash Book, and Journal, and Ledger accompanied the accounts?—The Cash Book, I think, should accompany the accounts; I was not aware that it had been decided that there should be a Journal and Ledger.

1631. If the use of the Journal and Ledger were universally adopted in the colonies, would not the sending home copies of the Journal and Ledger greatly aid the auditing of the accounts?—If the system of double entry were adopted it would, I think, be most essential that it should be the simplest form of double entry which is practised. In the colonial accounts it would, I am sure, be very desirable that the double entry and classification of the accounts should devolve entirely upon the principal accountant at the seat of government, and that the sub-accountants should deliver their Cash Books containing the whole of their transactions; that the treasurer should journalise those transactions, and together with his own cash transactions, which would include the personal advances to the sub-accountants, post them from his Cash Book and Journal under the exact classified heads to be provided for in the estimate, and make up the general account.

1632. If the Ledger, as is the case in the Navy Department, represented under those different titles the various heads of estimate, would not the examination of that ledger greatly facilitate the prompt audit of the account?—It is not necessary; I think if the Cash Book and Journal were sent home it would be far better that the treasurer should be under the obligation to make up his general account, with abstracts of every service as classified, supported by the vouchers. This would be in effect taking from his Ledger all the different payments as they were made, which would be checked and compared with the Cash Book and Journal, and would afford a much readier audit than sending the Ledger instead of abstracts from it.

1633. But would not the Ledger be a concentration of all the facts of the Cash Book and Journal?—This concentration will appear in the general account, inasmuch as the general account would be nothing less than the result of all those facts.

1634. In this respect would the general account differ from the concentrated account kept in the Ledger?—The general account would be a condensation of totals, and the Ledger would be the details as they have occurred in every month.

1635. Mr. *Trotter.*] If you sent home, as I understand you propose, the Ledger and Journal, of course you must keep duplicates at the seat of the account in the colony?—If sent home, certainly.

1636. *Chairman.*] That is the case with all the accounts that come home, I take it?—Yes.

1637. You do not consider the sending home of a copy of the Ledger absolutely necessary, but you consider that copies of the Journal and Cash Book should accompany the colonial accounts?—The Cash Book should accompany the accounts, and the Journal also if the double entry system be adopted.

1638. The Audit-office propose that the sub-accountant should make monthly returns; is it the suggestion that those monthly returns should be sent to the Colonial-office by the sub-accountants?—By the monthly accounts I understand the cash accounts.

1639. What would you propose for verifying the balances in the colonial chest, when the annual account is made up for audit?—What is now done; a certificate of survey.

1640. You think the present system gives sufficient security for the balances in hand?—If the contents of the various chests are counted and reported by Committees of Survey, some of the surveys being held at uncertain periods, and they are found on comparison with the accounts to accord with the accounts, it appears to me that that is a security.

1641. Under the existing state of things, does the verification of the balance in the chest always accompany the statement of the account?—Not invariably, but generally; this would be one of the points to be insisted upon.

1642. You would invariably require that the balance in the chest should be compared with the balance in the Cash Book?—That is now generally done; it should invariably be done, and a certificate accompany the account.

1643. What

1643. What colonial audit would you suggest for the sub-accountants' accounts; would you make that depend wholly upon the Colonial Treasurer? —Certainly not; the same strict audit by a local auditor.

1644. Mr. *Trotter.*] After the sub-accountants' accounts have been examined by the auditor in the colonies, do the accounts come to you afterwards as a part of the whole accounts?—The sub-accounts are usually incorporated in the accounts of the treasurer; in some instances they come separate, but they all come to the Audit-office.

1645. *Chairman.*] What time would you allow, in the colonies, after the close of the year, for closing the accounts of that year?—It must entirely depend upon the magnitude of the accounts; but under the arrangement by which the accounts should be in accordance with the estimate, and the original requisitions, and the sub-accounts in the same form, the examination and preparation of the accounts could go on in the colony month by month, and I should think the longest period that would be required would be six months, and the shortest period one month, and generally speaking three months:—except in extraordinary cases, three months.

1646. Do you think it desirable, that on accounts arriving from the colony previous to their transmission to the Audit Board, they should undergo an examination, either at the Colonial-office or the Treasury?—I can see no useful purpose in that.

1647. You would recommend their direct transmission to the Audit-office on their arrival?—Certainly.

1648. Does any plan for enforcing attention to the inquiries of the Audit Board on the colonial agents, suggest itself to your mind?—That the Audit Board should fix a time which, according to the circumstances of the case, they think would be reasonable, to return answers after the receipt of the questions in the colony; and that the Secretary of State should enforce a rule that answers should be sent, although they might in some cases be incomplete, and require further answers to follow.

1649. You would recommend that a special report should be made to the Colonial-office, in every case in which an answer should not be received, after a given delay, by the Audit-office?—I think it should be imperative that the answer should be sent, and then if the answer were not received in due course, the Audit-office would report the circumstance.

1650. Supposing all those suggestions of improvement were given effect to, how long after the close of the year ought the colonial accounts to be audited? —It is very difficult, almost impossible, to give an opinion as to the time when an account could be audited; that is, every question arising upon it finally settled. Hitherto the difficulties have, in various ways, been very great, as I have stated in several parts of my examination; but at the present moment many of those difficulties are diminishing, and I have no doubt that if the accountants and the auditors in the colonies become aware that they must give attention to framing and keeping the accounts in strict accordance with their instructions, and to answering the questions without delay; and if the estimates for each year's account be carefully prepared, and the auditor take care that the account is compared in his office with the estimate, and explanations given upon those points upon which explanations would have to be called for by the Audit-office, many of the queries which have been a cause of delay will be obviated. Therefore it may be expected that the audit would be very much facilitated; but I really am unable to state any precise limit to the time when, as a general rule, the accounts might be audited.

1651. If effect were given to all those suggestions for improvement in the colonial accounts, when do you think Parliament might reasonably expect a general return of the colonial accounts; after what period?—Do you mean the general return of their being finally audited?

1652. Supposing all your suggestions were carried out, everything that is required at the Audit-office be given effect to, what delay do you think would be a reasonable one, in order to enable the Audit Board to get through the whole of the colonial accounts for a perfect audit?—Perhaps three years.

1653. You think that the accounts of 1800, down to the close of 1843, might be presented to Parliament in an audited state in January 1847?—If we were clear of arrears, I think it might be effected, seeing that there have already been

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been great improvements in the accounts, and that further regulations might ensure prompter explanations upon them.

1654. Do you think a detailed examination of the colonial accounts in the Audit-office is essential?—I think there can be no efficient control by the Home Government over expenditure in the Crown colonies, under the authority of the respective governors, without detailed examination in this country. Although possibly, in consequence of the scrutinizing investigations which have been carried on for some years, the system might go on well for a time without detailed examination, I feel confident that when it became known that detailed examination in this country was dispensed with, unauthorised and lavish expenditure, as well as mystification of account, would again creep in. As regards the revenue, I do not conceive that detailed examination in this country is necessary; an efficient control over the revenue may be had by comparing the results with the assessments and estimates, and with the rent-rolls: where the receipts depend upon money collected daily, such as customs, the details of this examination might very well rest with the Comptroller of the Customs and local auditor.

1655. Can you give us any idea when the Board of Audit will be prepared to give us the details of their plan?—I am not able to state when, for the reasons I have mentioned in the beginning of this day's examination: I imagine that the Board of Audit will have to report to the Treasury on the subject.

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APPENDIX.

Appendix, No. 1.

FORMS OF ESTIMATES AND ACCOUNTS.

[Referred to in a Paper delivered in by Mr. *Hamilton*, 1 May 1845.]

X.

COMPARATIVE STATEMENT, showing how CERTAIN EXPENDITURE at *Ceylon* is now described in the Annual Estimates, in the Accounts, and on the Audit Examination.

ESTIMATE.		ACCOUNT.		AUDIT EXAMINATION BY ABSTRACTING.	
	£. s. d.		£. s. d.	£. s. d.	£. s. d.
Secretary's Office:		Secretary;		Provisional Salaries:	
Contingent Salaries - - -	600 – –	Various supplementary salaries -	455 9 2	Secretary - - - - -	455 9 2
Miscellaneous - - - -	1,000 – –	Various incidental contingent salaries - - - - - - -	158 4 4	Contingent Salaries: Secretary - - - - -	158 4 4
		Incidental contingencies - - -	178 17 2	Ordinary Contingencies: Printing - - - 20 3 4; Bookbinding - - 45 12 1; Miscellaneous - - 113 1 9	178 17 2
£.	1,600 – –	£.	792 10 8	£.	792 10 8
Treasurer:		£. s. d.	£. s. d.	£. s. d.	£. s. d.
Salaries contingent -	32 – –	Incidental contingent salaries - - - - -	417 9 10	Contingent Salaries; Extra clerks - - 125 16 6; Extra pay to established officers - - - 291 13 4	417 9 10
Pensions and allowances	300 – –	Fixed Allowances, sanctioned by Legislative Council: Pensions and retired allowances - - - - -	351 15 2	Provisional Allowances: Allowances to retired officers and clerks - 351 15 2; Donation to "Friend in Need Society" - 50 – –	401 15 2
Freight of specie - -	150 – –	Ordinary contingencies - - -	87 5 3		
Conveyance of treasure	45 – –	Incidental contingencies - - -	1,337 9 3	Ordinary Contingencies: Conveyance of treasure 147 5 3; Trifling repairs to various buildings - - 350 – –; Miscellaneous - - 186 2 7	683 7 10
Government vessels, including coal and cost of conveyance of overland mails, whether by sea or land -	2,500 – –	Incidental unforeseen Expenses: House purchased for a rest house - -	850 – –		
Miscellaneous - -	100 – –	Gratuities to clerks -	30 15 –	Specific Contingencies; Government vessels and stores - - - 1,103 3 –; Gratuities to clerks - 30 15 –; Rent of house, Deputy Judge Advocate - 27 – –	1,161 18 –
	3,127 – –	Trifling repairs to various buildings, and miscellaneous small charges - - -	389 10 –		
Unforeseen expenses - - -	4,000 – –	Donation to "Friend in Need Society" -	50 – –	Extraordinary Services: Expenses of embassy from the Sultan of the Maldives - - 27 13 8; Purchase of a house for rest house - - 850 – –; Expenses of catching and keeping wild elephants - - - 318 15 8	1,196 9 4
		Expense of catching and keeping wild elephants - - -	318 15 8		
		Rent of a house for the Deputy Judge Advocate - - -	27 – –		
			1,666 – 8		
£.	7,127 – –	£.	3,860 – 2	£.	3,860 – 2
Government Agents:	£. s. d.				
Miscellaneous—Civil - -	2,000 – –	Cannot be traced.			
Miscellaneous—Revenue - -	1,500 – –				
Education - - - -	5,000 – –				

Y.

ESTIMATE of the probable Amount of EXPENDITURE of the Government of ———— from 1st January to 31st December 184(6), intended to be charged on the Colonial Revenue for that Year, the Particulars of which are detailed (Nos. 1 to 67).

PERSONAL.	Salaries.	Allowances.	Contingencies.	TOTAL.	Amount Expended in the Year 184(4).
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1 to 50. Establishments [As detailed page 141 to page 144, and recapitulated page 145.]	113,873 – –	1,550 – –	7,265 – –	122,688 – –	122,797 – –
51. Pensions and Retired Allowances				8,300 – –	8,405 – –
52. Charitable Allowances				2,908 – –	2,806 – –
53. Compensations				150 – –	300 – –
54. Miscellaneous				108 – –	208 – –
TOTAL PERSONAL £.				134,154 – –	134,516 – –

	£. s. d.		
55. Purchase of Lands and Houses			
56. Salt—Collecting and Storing			
57. Grain—Collecting Tythe and Storing			
58. Arrack—Cost of			
59. Hospitals—Exclusive of Attendants' and other Salaries included in Personal, under No. 8			
60. Prison Charges—Exclusive of Gaolers' and other Salaries included under Nos. 29 to 33			
61. Schools—Exclusive of Masters' and other Salaries included under Nos. 46 to 50			
62. Works and Buildings:			
New Works			
Repairs			
63. Roads, Bridges, and Canals:			
New Works			
Repairs			
64. Storekeeper—Building Materials			
Provisions and Stores			
65. Clothing			
66. Law Expenses:			
Civil			
Criminal			
67 Miscellaneous		62,934 – –	63,750 – –
TOTAL Estimated Expenditure for 184(6) £.		197,088 – –	

ESTABLISHMENTS DETAILED.

	Fixed Establishment.	Provisional.	Extra and Temporary.	TOTAL.
1. GOVERNOR.				
Salaries:	£. s. d.	£. s. d.	£. s. d	£. s. d.
His Excellency the Governor	7,000 – –			
Aratchy, 21 *l.* 12 *s.*; Cangany, 10 *l.* 7 *s.*; two lascoreens, 6 *l.* 15 *s.* each; six messengers, 9 *l.* each	99 9 –			
				7,099 9 –
Allowances: (Nil.)				
Contingencies: (Nil.)				
				7,099 9 –
2. COLONIAL SECRETARY.				
Salaries:				
Colonial secretary	2,000 – –			
Assistant secretary	800 – –			
Chief clerk	175 – –			
Second clerk	- - -	170 – –		
Nine clerks	- - -	- - -	80 – –	
Twelve clerks: 115 *l.*, 85 *l.*; three at 75 *l.* each; 70 *l.*, 65 *l.*, 45 *l.*; two at 40 *l.* each; two at 30 *l.* each	745 – –			
Record keeper and accountant, council department	100 – –			
Two interpreters, at 63 *l.* each	126 – –			
Two ditto, at 66 *l.* 4 *s.* and 52 *l.* 16 *s.*	- - -	- - -	119 – –	
Three translators: 34 *l.* 4 *s.*; 45 *l.*, and 20 *l.* 16 *s.*	100 – –			
Five messengers	- - -	- - -	37 16 –	
Four messengers, at 9 *l.* each, and one office-sweeper, 4 *l.* 10 *s.*	40 10 –			
Keeper of office, Kandy	- - -	- - -	9 – –	
Cangany, and two lascoreens	- - -	- - -	4 19 –	
Superintendent of the government press	90 – –	30 – –		
Four compositors: 16 *l.* 4 *s.*; 8 *l.* 2 *s.*; 7 *l.* 4 *s.*; 7 *l.* 4 *s.*	38 14 –			
Seven compositors: five at 60 *l.* each; one at 42 *l.*, and one at 34 *l.* 16 *s.*	- - -	376 16 –		
Three assistants: two at 30 *l.* each; one at 27 *l.*	- - -	87 – –		
English compositors, 33 *l.*; two messengers, 8 *l.* 2 *s.*	- - -	- - -	41 2 –	
Ten pressmen: two at 27 *l.* each; three at 18 *l.* each; one at 10 *l.* 16 *s.*; four at 9 *l.* each; messenger, 7 *l.* 4 *s.*	162 – –			
Fifteen pressmen: five at 18 *l.* each; one at 7 *l.* 4 *s.*, four at 9 *l.*, and five at 12 *l.* each	- - -	193 4 –		
Type caster	- - -	27 – –		
Master bookbinder	45 – –	15 – –		
Seven bookbinders: two at 22 *l.* 10 *s.* each; two at 19 *l.* 16 *s.* each; one at 18 *l.*, 16 *l.* 4 *s.*, 12 *l.* 12 *s.*, 5 *l.* 8 *s.*, and workboy, 3 *l.* 12 *s.*	140 8 –			
Twelve bookbinders: two at 7 *l.* 10 *s.*; two at 5 *l.* 4 *s.*, 7 *l.*, 3 *l.* 16 *s.*, 7 *l.* 8 *s.*, 14 *l.* 12 *s.*; two at 15 *l.* each; two at 12 *l.* each; and workboy, 18 *s.*	- - -	113 2 –		
Bookbinder (additional pay)	- - -	- - -	18 – –	
Carried forward £.	4,562 12 –	1,012 2 –	309 17 –	5,884 11 –

ESTABLISHMENTS DETAILED.

	Fixed Establishment.	Provisional.	Extra and Temporary.	TOTAL.
	£. s. d.	£. s. d	£. s. d.	£. s. d.
2. Colonial Secretary—Salaries—Brought forward - -	4,562 12 --	1,012 2 –	309 17 –	5,884 11 –
Allowances: (Nil.)				
Contingencies:				
Bookbinding - - - - - - - - - -			46 – –	
Printing-office - - - - - - - - - -			20 – –	
Miscellaneous - - - - - - - - - -			134 – –	
				200 – –
			£.	6,084 11 –
3. Treasurer:				
- - - - - - - - -				
- - - - - - - - -				
- - - - - - - - -				
4. Auditor:				
- - - - - - - - -				

	Fixed Establishment.	Provisional.	Extra and Temporary.	
5. Civil Engineer:				
Salaries:				
- - - - - - - - - - -				
- - - - - - - - - - -				
- - - - - - - - - - -				
£.	1,787 1 3	954 – –	108 – –	2,849 1 3
Allowances:				
For keep of a horse for the civil engineer - - - - -				
For - - - - - - - - - - -				
				100 – –
Contingencies:				
Batta to elephant establishment, and paddy for elephants - - -			83 – –	
Minor charges on account of elephants, medicines, &c. - - -			17 – –	
Tools and instruments repaired - - - - - - - - -			51 – –	
Travelling expenses - - - - - - - - - -			74 – –	
Miscellaneous - - - - - - - - - -			12 – –	
				237 – –
			£.	3,186 1 3

[*And so for each separate Office or Department, to No.* 47.]

Note.—The Detail Estimates being the guides for Examination, any alterations therein, subsequently to their being voted and referred home, should b noted by the auditor, in marginal remarks, opposite each altered sum; such as for:

Fixed Salaries.	Provisional Salaries.	Temporary Salaries.	Extraordinary Services.
Added from Provisional Salaries.— Despatch, dated 184 Ceased from 184 Consolidated with salary of Despatch 184	Sanctioned. Despatch, dated 184 Disapproved. Despatch, dated 184 Ceased from 184 £. added, June 184 Reported home, Despatch, dated 184	Governor's Authority, dated 184	Reported Governor's Despatch, N dated 184 Authorized Despatch, dated 184

ESTABLISHMENTS DETAILED.

No. 48.—Agent Northern Province:	SALARIES. Fixed Establishment.	Provisional.	Extra and Temporary.	TOTAL.
Jaffna:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Agent	1,200 – –			
Assistant	340 – –			
Head clerk	112 – –			
Second ditto	90 – –			
Third ditto	60 – –			
Fourth ditto	40 – –			
Fifth ditto	30 – –			
Sixth ditto	27 – –			
Seventh ditto	20 – –			
Shroff	90 – –			
Second ditto	18 – –			
Stamp conicoply	27 – –			
Conicoply; salt store Carnave	13 10 –			
Two counters at 9 *l.* each	18 – –			
Bookbinder	9 – –			
Native accountant	27 – –			
Four native writers at 18 *l.*; 13 *l.* 10 *s.*; 7 *l.* 4 *s.*; and 5 *l.* 8 *s.*	44 2 –			
Office sweeper	2 14 –			
Tom-tom beater	3 12 –			
General storekeeper	27 – –			
Two watchers at 5 *l.* 8 *s.* each	10 16 –			
Salt storekeeper	36 – –			
Four watchers at 5 *l.* 8 *s.* each	21 12 –			
Two watchers of salt at Talwody, 6 *l.* each	- - -	- - -	12 – –	
Salt—two extra watchers, 5 *l.* 8 *s.* each	- - -	- - -	10 16 –	
Acting messenger	- - -	- - -	4 10 –	
One watcher at Tandemar	- - -	- - -	5 8 –	
One messenger at 10 *l.* 16 *s.*, and ten at 6 *l.* each	70 16 –			
One modliar	90 – –			
One ditto	45 – –			
Two headmen at 20 *l.* each	40 – –			
Nine ditto, at 15 *l.* each	135 – –			
Six ditto, at 7 *l.* 4 *s.* each	43 4 –			
Five headmen at 5 *l.* 8 *s.* each	27 – –			
Twenty messengers at 2 *l.* 5 *s.*	45 – –			
Rest-house watcher	12 – –			
Government house watcher	4 10 –			
One vaccinator at 18 *l.*, and two at 13 *l.* 10 *s.* each	- - -	- - -	45 – –	
One ditto	- - -	- - -	12 – –	
One peon	- - -	- - -	6 – –	
One health officer at 13 *l.* 10 *s.*, and one at 10 *l.* 10 *s.*	- - -	- - -	24 – –	
Roads—Superintending officer, 10 *s.* per diem	- - -	- - -	182 10 –	
Works—Clerk of Works	- - -	- - -	72 – –	
Clerk	- - -	- - -	45 – –	
Copyist	- - -	- - -	18 – –	
Storekeeper	- - -	- - -	27 – –	
Two messengers and watchers, 7 *l.* 4 *s.* each	- - -	- - -	14 8 –	
Two labourers and watchers, 5 *l.* 8 *s.* each	- - -	- - -	10 16 –	
Chank clerk	- - -	- - -	9 – –	
Fisher headman, one at 22 *l.* 10 *s.*; one at 13 *l.* 10 *s.*, and four at 12 *l.* each	- - -	- - -	84 – –	
Grain—Clerk	- - -	- - -	9 – –	
English accountant	- - -	- - -	13 10 –	
Two English readers	- - -	- - -	21 12 –	
Two Tamul accountants, 9 *l.* each	- - -	- - -	18 – –	
One Tamul reader	- - -	- - -	5 8 –	
Receipt writer	- - -	- - -	9 – –	
Messenger, grand pass store	- - -	- - -	4 10 –	
School Establishment—Wanarpene, one English teacher at 22 *l.* 10 *s.*, and one at 7 *l.* 4 *s.*	29 14 –			
Chundicully, one English teacher at 22 *l.* 10 *s.*, and one at 7 *l.* 4 *s.*	29 14 –			
Anecote, one English teacher at 22 *l.* 10 *s.* and one at 7 *l.* 4 *s.*	29 14 –			
Nellore, one English teacher at 22 *l.* 10 *s.* and one at 7 *l.* 4 *s.*	29 14 –			
Carried forward £.	2,898 12 –	- - -	663 8 –	

ESTABLISHMENTS DETAILED.

No. 48.—Agent Northern Province—*continued.*

	SALARIES. Fixed Establishment. £. s. d.	Provisional. £. s. d.	Extra and Temporary. £. s. d.	TOTAL. £. s. d.
Manar: Brought forward	2,898 12 –	– – –	663 8 –	
Assistant agent	175 – –			
Acting ditto	220 – –			
Head clerk	70 – –			
Second ditto	27 – –			
Shroff	30 – –			
Conicoply	7 4 –			
Native writer	9 – –			
Acting native writer	– – –	– – –	9 – –	
Native writer, Pattangally	– – –	– – –	22 10 –	
Watcher of stores	7 16 –			
Bookbinder	1 16 –			
Watcher of military buildings	9 – –			
Ditto	6 6 –			
Tom-tom man	2 14 –			
Salt storekeeper	27 – –			
Under storekeeper	13 10 –			
Watcher at Bangalle	5 8 –			
Salt retailer at Mullitivoe	4 10 –			
Salt retailer at Pantangally	9 – –			
One messenger at 8 *l.* and five at 7 *l.* each	43 – –			
One modliar and interpreter	30 – –			
Three adigars, at 15 *l.* each	45 – –			
Three modliars, at 12 *l.* each	36 – –			
Ten headmen, at 5 *l.* 8 *s.* each	54 – –			
Nine headmen, at 4 *l.* 10 *s.* each	40 10 –			
Eight messengers, at 2 *l.* 5 *s.* each	18 – –			
Six messengers, at 1 *l.* 16 *s.* each	10 16 –			
Three treasure watchers, at 9 *l.* each	27 – –			
One rest-house keeper	4 10 –			
Rest-house superintendent	1 16 –			
Establishment of the passage-boat, plying between Manar and the Continent:				
Boat owner	18 – –			
Tindall	12 – –			
Six boatmen, at 8 *l.* 2 *s.* each	48 12 –			
School-establishment—Catechist and native teacher	42 – –			
Wanny:				
Acting clerk	27 – –			
Shroff	22 10 –			
Watcher	5 8 –			
One messenger at 6 *l.*, and three at 4 *l.* 10 *s.*	19 10 –			
Tom-tom beater	1 16 –			
One modliar and interpreter	27 – –			
Two modliars, at 12 *l.* each	24 – –			
Ten headmen, at 4 *l.* 10 *s.* each	45 – –			
Six messengers, at 1 *l.* 16 *s.* each	10 16 –			
Anooradeporah:				
Assistant agent	350 – –			
Clerk and translator	90 – –			
Shroff	72 – –			
Native writer	13 10 –			
Three messengers, at 9 *l.* each	27 – –			
Three headmen, at 30 *l.* each	90 – –			
Six messengers, at 5 *l.* each	30 – –			
One vaccinator	– – –	– – –	31 10 –	
Mulletivoe:				
One vaccinator	– – –	– – –	13 10 –	
£.	4,809 – –	– – –	739 18 –	5,548 18 –
Allowances: Keep of a horse for the superintendent of vaccination			27 – –	27 – –
Contingencies:				
Postage			240 – –	
Trifling repairs			90 – –	
Conveyance of treasure			100 – –	
Miscellaneous small charges			200 – –	
				630 – –
£.				6,205 – –

RECAPITULATION of the foregoing ESTABLISHMENTS.

	SALARIES.			Allowances.	Contingencies.	TOTAL.	Amount actually Expended in the Year 18 .
	Fixed Establishment.	Provisional.	Extra and Temporary.				
	£. s. d.	£. s. d.	£. s. d.	£ s. d.	£. s. d.	£. s. d.	£.
1. Governor	7,099 9 –	- - -	- -	- -	- -	7,099 – –	
2. Colonial secretary	4,562 12 –	1,012 2 –	309 17 –	- -	200 – –	6,084 11 –	
3. Treasurer	2,947 – –	- - -	826 – –	- -	315 – –	4,088 – –	
4. Auditor	2,967 – –	- - -	28 – –	- -	50 – –	3,045 – –	
5. Civil engineer	1,787 1 3	954 – –	108 – –	100 – –	237 – –	3,186 1 3	
6. Roads, Commissioner of							
7. Botanic Garden, Superintendent of							
8. Principal medical officer							
9. Marine or harbour depart^{t}: Colombo							
10. „ „ Galle							
11. „ „ Trincomalee							
12. Import and export warehouse-keeper							
13. Sea customs: western province							
14. „ southern „							
15. „ northern „							
16. „ eastern „							
17. Postmaster-general							
18. Ecclesiastical establishment in the several provinces.							
19. Scotch church							
20. Dutch Presbyterian church							
21. Queen's visitor department							
22. Chief justice							
23. Senior puisne justice							
24. Second puisne justice							
25. Queen's advocate							
26. Registrar, supreme court							
27. Commissioner of the loan board							
28. Superintendent of police							
29. Fiscal, western province							
30. „ southern „							
31. „ northern „							
32. „ eastern „							
33. „ central „							
34. District judge, Colombo, No. 1, north.							
35. District judge, Colombo, No. 1, south.							
36. Other district judges, western province.							
37. District judge, Galle							
38. Other district judges, southern province.							
39. District judge, Jaffna							
40. Other district judges, northern province.							
41. District judge, Trincomalee							
42. Other district judges, eastern province.							
43. District judge, Kandy, north							
44. District judge, Kandy, south							
45. Other district judges, central province.							
46. Agent, western province							
47. „ southern „							
48. „ northern „	4,809 – –	- - -	739 – –	27 – –	630 – –	6,205 – –	
49. „ eastern „							
50. „ central „							
TOTAL Establishments £.	97,623 – –	13,134 – –	2,516 – –	1,550 – –	7,265 – –	122,688 – –	

51. PENSIONS. DETAIL.

	£.	s.	d.	£.	s.	d.
Pensions Granted for Services performed by the several Pensioners or their Relatives.						
Colombo	3,425	13	3			
Negombo	12	12	–			
Chilaw	13	10	–			
Cultura	51	11	–			
Galle	232	13	6			
Matura	324	–	–			
Jaffna	376	12	6			
Trincomalee	38	14	–			
Kandy	10	16	–			
Pensions Granted in pursuance of the Minutes of 11th April 1822 and 14th April 1823.						
Colombo	1,308	18	9			
Cultura	14	2	–			
Galle	27	3	–			
Matura	46	10	–			
Jaffna	118	7	–			
Manar	7	7	–			
Trincomalee	139	10	–			
Pensions Granted to the Widows and Servants of the late Dutch Government.						
Colombo	26	6	6			
Matura	3	12	–			
Jaffna	35	16	–			
Pensions to the Civil Servants' Widows' Fund.						
Colombo	300	–	–			
				6,513	14	6
New Pensions and Retired Allowances.						
				1,786	5	6
			£.	8,300	–	–

[*And so for remainder of Personal, to No.* 54.]

[Next will follow the Details of those Services which are described under specific heads, No. 55 to 67.]

61 and 62 are given as a specimen.

61. SCHOOLS. DETAIL.

	£.
General vote for Education - - - - - - - - - - - -	5,000
Of which for salaries of professors, masters, &c., included under personal establishment - - - - - - - - - - - - - -	1,000
There Remains - - - - £.	4,000

To be appropriated as follows:

	Rent of School Buildings.	Books and Stationery.	Miscellaneous.	
Western Province - -				
Southern Province - -				
Eastern Province - -				
Northern Province - -				
Central Province - -				
				4,000

62. WORKS AND BUILDINGS. DETAIL.

	New Works.	Repairs.	Total.
	£.	£.	£.
Agent Western Province.			
Building a new church at Colombo, (under Estimate No. _____, for £. _____) - - - - - - - - - - - -	700		
Building a new gaol at Wallekadde, (under Estimate No. _____, for £. _____) - - - - - - - - - - - -	650		
Repairs to custom-house at Colombo, (under Estimate No. _____, for £. _____) - - - - - - - - - - - -	- - -	132	
Repairs to academy at Colombo, (under Estimate No. _____, for £. _____) - - - - - - - - - - - -	- - -	250	
Agent Southern Province.			
Building a new custom-house at Galle, (under Estimate No. _____, for £. _____) - - - - - - - - - - - -	300		
Building a new cutcherry at Hambantotte, (under Estimate No. _____, for £. _____) - - - - - - - - - - - -	350		
Repairs to district court, at Galle, (under Estimate No. _____, for £. _____) - - - - - - - - - - - -	- - -	140	
Repairs to Government agent's residence at Galle, (under Estimate No. _____, for £. _____) - - - - - - - - - - - -	- - -	560	
Agent Eastern Province.			
Building an hospital at Trincomalee, (under Estimate No. _____, for £. _____) - - - - - - - - - - - -	150		
Rebuilding the jetty at Trincomalee, (under Estimate No. _____, for £. _____) - - - - - - - - - - - -	140		

62. Works and Buildings—*continued.*

	New Works.	Repairs.	Total.
Agent Eastern Province—*continued.*	£.	£.	£.
Enlarging the custom-house at Trincomalee (under Estimate, No. _____, for £. _____) - - - - - - - - - - - -	- - -	120	
Repairs to arrack stores, Trincomalee (under Estimate, No. _____, for £. _____) - - - - - - - - - - - -	- - -	100	
Agent Northern Province.			
Building a court-house at Manar (under Estimate, No. _____, for £. _____) - - - - - - - - - - - -	200		
Building salt stores in the Northern Province (under Estimate, No. _____ for £. _____) - - - - - - - - - - - -	300		
Repairing the cutcherry residence at Jaffna (under Estimate, No. _____ for £. _____) - - - - - - - - - - - -	- - -	100	
Repairing the supreme district courts at Jaffna (under Estimate, No. _____ for £. _____) - - - - - - - - - - - -	- - -	80	
Agent Central Province.			
Building a rest-house (under Estimate, No. _____ for £. _____)	170		
Building a police station at Kandy (under Estimate, No. _____ for £. _____) - - - - - - - - - - - -	500		
Repairing the pavilion portico at Kandy (under Estimate No. _____, for £. _____) - - - - - - - - - - - -	- - -	200	
Repairing the verandah of the cutcherry at Kandy (under Estimate, No. _____, for £. _____) - - - - - - - -	- - -	140	
£.	3,460	1,822	5,282

A.

[AGENT FOR THE NORTHERN PROVINCE.]

REQUISITION for PERSONAL ESTABLISHMENT and other Expenses to be incurred during the Month of 184 .

	Jaffna.	Manor.	Wanny.		TOTAL.
1. Salaries:					
Fixed establishment					
Provisional					
Extra and temporary					
2. Allowances					
3. Incidental contingencies					
4. Pensions					
5. Charitable allowances					
6. Compensation to _____					
7. Miscellaneous					
8. Purchase of a house at _____					
9. Purchase of land at _____					
10. Salt:					
Pay of a watcher employed at _____					
Expense of repairing the salt store at _____					
11. Grain:					
Pay of assessors and others employed in the collection of Paddy tythes					
Travelling expenses of an assistant agent while on duty collecting ditto					
12. Arrack:					
Boat-hire for conveying casks from Jaffna to Kayts					
13. Hospitals:					
Small-pox patients					
Cholera patients					
14. Schools:					
Hire of a school-house at _____					
Books for the school at _____					
15. Works and Buildings:					
New Buildings:					
Building a gaol at Manar.—(Estimate No. 20/46)					
Building custom-house at _____.—(Estimate No.)					
_____					
_____					
_____					

(A.)

REQUISITION, &c.—*continued.*

16. Repairs:

Repairing the District Court at Jaffna.—(Estimate No.) - -

Repairing the Custom-house at Point Pedro.—(Estimate No.) -

Filling up a tank - - - - - - - - - - -

17. Roads and Bridges and Canals:

New Works:

Roads. A road from Jaffna to Point Pedro.—(Estimate No.) -

A road to Palmeira Bridge to the Langane road.—(Estimate No.).

Bridges

Canals

Repairs:

Roads. Repairing the roads in Jaffna and its vicinity.—(Estimate No.).

Repairing the Anadhapoora road.—(Estimate No.)

Bridges

Canals

18. Law Expenses:

Proctors' fees for conducting cases before the District Court of - - -

19. Miscellaneous - - - - - - - - - - - - - - - - - -

£.

ABSTRACT—(B.)

No. 5.—Civil Engineer. Salaries—Fixed Establishment.

Estimate
~~Abstract and Acquittance~~ of Pay for Self and Establishment for the
Year
~~Month of~~ 184

Reference to Authority, or other Marginal Remarks.	Situation.	Name.	Amount.	We, the undersigned, &c.
			£. s. d.	
		£.		

Received from , Colonial Treasurer, the sum of

(Receipt of the Head of the office in favour of the Treasurer for the total, or reference to No. and date of draft when paid by a draft.)

Audited. Examined.

(C.)

No. 5.—Civil Engineer. Salaries—Provisional.

Estimate
~~Abstract and Acquittance~~ of Pay for the Provisional Establishment of my
Year
Office for the ~~Month of~~ 184

Reference to Authority, or other Marginal Remarks.	Situation.	Name.	Amount.	We, the undersigned, &c.
			£. s. d.	
		£.		

Received from , Colonial Treasurer, the sum of

Audited. Examined.

(D.)

No. 5.—Civil Engineer. Salaries—Extra and Temporary.

Estimate
~~Abstract and Acquittance~~ of Pay to the undermentioned Parties for the
Year
~~Month of~~ 184

Reference to Authority, or other Marginal Remarks.	Situation.	Name.	Amount.	We, the undersigned, &c.
			£. s. d.	
		£.		

Received from , Colonial Treasurer, the sum of

Audited. Examined.

(E.)

No. 5.—Civil Engineer. Allowances.

Estimate
~~Abstract~~ of the Allowances in my Office for the ~~Month of~~ Year 184 .

Reference to Authority, or other Marginal Remarks.	———	Number of Voucher.	—	—
	Keep of a horse for the civil engineer - -			

Received from , Colonial Treasurer, the sum of

Audited. Examined.

(F.)

No. 5.—Civil Engineer. Contingencies.

Estimate
~~Abstract~~ of the Contingencies in the Office of the Treasurer,
for the ~~Month of~~ Year 184 .

Reference to Authority, or other Marginal Remarks.	———	Number of Voucher.	—	—
	Batta to elephant establishment - -			

Audited. Examined.

G.

[AGENT OF THE NORTHERN PROVINCE.]

Estimate to be
~~Abstract~~ of Expenses incurred for the following specific Services in the Office of the
Year
Government Agent, Northern Province, for the ~~Month~~ ~~of~~ 184

Date of Authority.		Number of Voucher.	———	———
	PURCHASE OF HOUSES, No. 55.			
	A house at _____			
	PURCHASE OF LAND, No. 55.			
	A piece of land by the side of the _____ Road -	49		
	SALT, No. 56.			
	Pay of watchers employed at _____	58		
	Expense of repairing the salt store at Manar - - - -	59		
	Hire of carts for conveying salt to the stores at _____	60		
	GRAIN, No. 57.			
	Pay of assessors and others employed in the collection of the Paddy tythes - - - - - - - - - - -	50		
	Travelling expenses of assistant agent while on duty at the collection of the Paddy tythes - - - - - - - - -	51		
	ARRACK, No. 58.			
	Boat-hire for conveying casks from Jaffna to Kagts - - -	52		
	Cost of arrack - - - - - - - - - - -	53		
	Commission on arrack retailed at _____	54 to 57		
	HOSPITALS, No. 59.			
	Hire of a canoe for the use of the native vaccinator - - -	1		
	Remuneration to vaccine patients proceeding to different places in the district of Manar - - - - - - - - -	2 to 5		
	Ditto - - ditto - - in Jaffna district - - - - -	6		
	Provisions supplied to vaccine patients - - - - - -	7 to 8		
	Medical sub-assistant travelling expenses on cholera cases in the Manar district - - - - - - - - - - -	9 to 12		
	SCHOOLS, No. 61.			
	Hire of a Schoolhouse at _____	61		
	Books for the school at _____	62		
	Sundry expenses for the school at _____	63		
No. and Date of Estimate.	WORKS AND BUILDINGS, No. 62.			
	New Buildings :			
	Pay of artificers and labourers employed in making alterations in the gaol at Manar - -	12 to 14		
	Materials supplied for ditto - - - - -	14 to 17		
	Carried forward - - - -			

Date of Authority.	No. and Date of Estimate.		Number of Voucher.	—	—
		WORKS AND BUILDINGS, No. 62—*continued.*			
		New Buildings—*continued.*			
		Rebuilding the district judge's house at Kagt's -	17 to 20		
		Building a permanent court-house at Anadhapoorah - - - - - - - - -	21 to 24		
		Pay of artificers and labourers employed in building a new custom-house at _____	25		
		Repairs:			
		Repairing the district court-house at Jaffna -	26 to 27		
		Pay of labourers employed in repairing the custom-house at Point Pedro - - - -	28		
		Filling up a tank at _____	29		
		ROADS, BRIDGES, AND CANALS, No. 63.			
		New Works.			
		Roads:			
		Completing the road from Jaffna to Point Pedro	30 to 36		
		Articles supplied for completing the road from Palmeria bridge to the Langane road - -	37 to 38		
		Bridges:			
		Expenses incurred in building a bridge at _____	39		
		Canals:			
		Hire of labourers employed in excavating a canal from _____ to _____	40		
		Repairs.			
		Roads:			
		Keeping in repair the roads in Jaffna and its vicinity	41		
		Hire of carts employed on the Anadhapoora road	42		
		Bridges:			
		Hire of labourers employed in repairing the bridge at _____	43 to 46		
		Canals:			
		Pay of labourers employed in repairing the banks of the canal from _____	46 to 48		
		LAW EXPENSES, No. 66.			
		Proctor's fees for conducting cases before the district court of _____	70 to 72		
		Stamps used in the government suits - - - - - -	73 to 76		
		Subsistence of witnesses attending before the district court of _____	77		
		Miscellaneous - - - - - - - - - - - - - -	78		
		TOTAL - - - - - - - - £.			

Z.

" _____ "

RETURN of the whole of EXPENSES, including Issues from Store and Government Labour, incurred in completing the above Work, the Estimate for which is attached to Warrant, No.

Quantity.	_____	Amount of Estimate sanctioned by or reported to Her Majesty's Government.	Value of Government Stores or Labour.	Purchases or Work Performed.	TOTAL.
	Expense to be incurred - £.				
	Expense incurred from July to - - - - - £.				
	Viz.—		£. s. d.	£. s. d.	£. s. d.
	Sums paid under contract, as per warrants, No. No. No.		- -		
	N. B. When by contract only, this, with the certificate of the Surveyor-general, will be sufficient.				
	Government artificers employed - -		50		
	Labourers' wages as per vouchers, July to Warrants, No. No.		- -	151	
Cubic feet	Teak timber, at per - - -		200		
Bushels	Lime, at per				
No.	Bricks, at per - - - Warrant, No. - -		- -	55	
Feet	Cut stone, at per - - - Warrant, No. - -		- -	7	
	TOTAL - - - -				

To be certified by Storekeeper as to issues from Government Store, and by the Surveyor-general as to completion of the Work and Expenses incurred.

, Storekeeper.

, Surveyor-general.

Q.

SPECIMEN of AUDIT ABSTRACTING of Monthly Accounts, for the Audit of the Year's Account.

PROVISIONAL ESTABLISHMENT.

—	Colonial Secretary.	Treasurer.	Auditor.	Civil Engineer.	Medical Officer.	Botanical Garden.
	£. s. d.					
January -	70 3 6					
February -	80 1 10					
March -	78 11 10					
April - -	78 11 10					
May - -	78 11 10					
June - -	9 18 4					
July - -	9 18 4					
August -	9 18 4					
September -	9 18 4					
October -	9 18 4					
November -	9 18 4					
December -	9 18 4					
£.	455 9 2					

EXTRA AND TEMPORARY SALARIES.

—	Colonial Secretary.	Treasurer.				
	£. s. d.	£. s. d.				
January -	25 16 5	31 1 2				
February -	15 7 7	31 1 2				
March -	15 7 7	31 1 2				
April - -	15 7 7	31 9 6				
May - -	15 7 7	37 17 –				
June - -	15 7 7	34 15 –				
July - -	9 5 –	27 19 6				
August -	9 5 –	27 19 6				
September -	9 5 –	33 4 10				
October -	9 5 –	33 4 10				
November -	9 5 –	59 11 4				
December -	9 5 –	38 4 10				
£.	158 4 4	417 9 10				

SPECIMEN of Audit Abstracting of Monthly Accounts, for the Audit of the Year's Account—*continued.*

FIXED ALLOWANCES.

	January.	February.	March.	April.	May.	June.	July.	August.	September.	October.	November.	December.	TOTAL.
Pensions:													
On account of Services performed:													
Colombo - - - - -													
Galle - - - - -													
Trincomalee - - - -													
Jaffna - - - - -													
Kandy - - - - -													
Under the Minutes of 11 April 1822, and 14 April 1823:													
Colombo - - - - -													
Galle - - - - -													
Trincomalee - - - -													
Jaffna - - - - -													
Kandy - - - - -													
For Services rendered to the Dutch Government.													

PROVISIONAL ALLOWANCES.

	January.	February.	March.	April.	May.	June.	July.	August.	September.	October.	November.	December.	TOTAL.
Pensions:													
Donation to Friend-in-Need Society, Trincomalee.													
Allowances to Kandyan State Prisoners.													

CONTINGENCIES.

	January.	February.	March.	April.	May.	June.	July.	August.	September.	October.	November.	December.	TOTAL.
Treasurer:	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Conveyance of treasure - -	24 – –	– 18 –	12 4 –	1 4 –	4 18 –	2 13 –	4 – –	2 18 –	9 – 3	11 8 –	8 2 –	66 – –	147 5 3
Miscellaneous small charges -	22 4 2	21 3 9	16 11 2	16 15 11	17 – 9	13 14 4	19 11 8	12 17 –	12 3 7	12 17 6	14 16 3	6 6 3	186 2 7
_____ - -													

Agent, Northern Province :—													
Civil :													
Jaffna.—Postage of letters - -													
Incidental expenses - -													
Manar.—Conveyance of specie -													
Trifling repairs - -													
Incidental expenses - -													
Revenue :													
Jaffna.—Measures for Manar Cutcherry													
Incidental expenses - -													
Manar.—													

SPECIFIC CONTINGENCIES.

	January.	February.	March.	April.	May.	June.	July.	August.	September.	October.	November.	December.	TOTAL
Agent, Northern Province :—													
Civil :													
Jaffna.—Maintenance of small-pox patients.													
Repairs to rest-house -													
Repairs to court-house -													
Manar.—Repairs of roads and bridges													
Repairs to assistant agents' house.													
Rent of ground for													
Revenue :													
Jaffna —Salt; expense of collecting and storing.													
Grain; expense of collecting													
Travelling expenses; stamps													
Repairing the cutcherry residence.													
Manar.—Pearl fishery expenses -													
Charitable allowances -													

B.

ESTIMATE of the Amount of Receipts expected to be realised from the Revenue of the Island of , from 1 January to 31 December 184(6).

(To be accompanied by separate Sub-statements, when necessary, explaining any material differences, and reference to such Explanations to be made by Letters on the Estimate—*a*, *b*, &c.)

	£.	£.	Total. £.	Amount Received in the Year 184(4). £.
SEA CUSTOMS.				
Imports:				
Western Province	52,000			
Southern „	7,000			
Eastern „	4,000			
Northern „	12,000			
		75,000		
Exports:				
Western Province				
Southern „				
Eastern „				
Northern „				
		43,000		
			118,000	
COLONIAL TAXATION.				
Arrack and Toddy:				
Arrack and Toddy Farms:	£. s. d.			
Western Province	( )			
Southern „				
Eastern „				
Northern „	(*b*)			
Central „				
	42,200			
Retail Sales:				
Western Province				
Southern „				
Eastern „				
Northern „				
Central „				
	4,800			
		47,000		
Duty on Arrack Stills.				
Western Province				
Southern „				
Eastern „				
Northern „				
Central „				
		2,500		
Grain Rents.				
Rents Commuted:				
Western Province				
Southern „				
Eastern „				
Northern „				
Central „				
	1,300			
Rents Sold:				
Western Province				
Southern „				
Eastern „				
Northern „				
Central „				
	4,000			
Carried forward £.	5,300	49,500	118,000	

	£.	£.	Total. £.
Brought forward - - -	5,300	49,500	118,000
Grain Rents—*continued.*			
Rents Collected: £. s. d.			
Western Province - - -			
Southern „ - - - -			
Eastern „ - - - -			
Northern „ - - - -			
Central „ - - - -			
	12,000		
Paddy and Dry Grain.		17,300	
Western Province - - - - - -			
Southern „ - - - - - -			
Eastern „ - - - - - -			
Northern „ - - - - - -			
Central „ - - - - - -			
Fine Grain.		14,000	
Western Province - - - - - -			
Southern „ - - - - - -			
Eastern „ - - - - - -			
Northern „ - - - - - -			
Central „ - - - - - -			
		4,000	
Gardens.			
Sale of Produce:			
Western Province - - -			
Southern „ - - - -			
Eastern „ - - - -			
Northern „ - - - -			
Central „ - - - -			
Rent:			
Western Province - - -			
Southern „ - - - -			
Eastern „ - - - -			
Northern „ - - - -			
Central „ - - - -			
Tithes Redeemed.		700	
Western Province - - - - - -			
Southern „ - - - - - -			
Eastern „ - - - - - -			
Northern „ - - - - - -			
Central „ - - - - - -			
		4,000	
Quit Rents.			
Western Province - - - - - -			
Southern „ - - - - - -			
Eastern „ - - - - -			
Northern „ - - - - - -			
Central „ - - - - - -			
		200	
Stamps.			
Judicial:			
Western Province - - -			
Southern „ - - - -			
Eastern „ - - - -			
Northern „ - - - -			
Central „ - - - -			
Non-Judicial:			
Western Province - - -			
Southern „ - - - -			
Eastern „ - - - -			
Northern „ - - - -			
Central „ - - - -			
Weights and Measures.		17,000	
Stamping:			
Western Province - - -			
Southern „ - - - -			
Eastern „ - - - -			
Northern „ - - - -			
Central „ - - - -			
	60		
Carried forward - - - £,	60	106,700	118,000

	£. s. d.	£.	£.
Brought forward - - -	- - -	106,700	118,000
WEIGHTS AND MEASURES—*continued.*			
Sale of Stamped Weights and Measures: £. s. d.			
Western Province - - -			
Southern „ - - - -			
Eastern „ - - - -			
Northern „ - - - -			
Central „ - - - -			
		260	
POST OFFICE.			
Private Letters:			
Western Province - -			
Southern „ - - - -			
Eastern „ - - - -			
Northern „ - - - -			
Central „ - - - -			
Letters on Public Service:			
Western Province - - -			
Southern „ - - - -			
Eastern „ - - - -			
Northern „ - - - -			
Central „ - - - -			
		4,500	
TOLLS.			
Ferry:			
Western Province - - -			
Southern „ - - - -			
Eastern „ - - - -			
Northern „ - - - -			
Central „ - - - -			
Bridge:			
Western Province - - -			
Southern „ - - - -			
Eastern „ - - - -			
Northern „ - - - -			
Central „ - - - -			
Canal and Lock:			
Western Province - - -			
Southern „ - - - -			
Eastern „ - - - -			
Northern „ - - - -			
Central „ - - - -			
Cart:			
Western Province - - -			
Southern „ - - - -			
Eastern „ - - - -			
Northern „ - - - -			
Central „ - - - -			
		8,000	
ASSESSMENT ON HOUSES AND SHOPS.			
Colombo - - - - - - - -			
Galle - - - - - - - -			
		1,500	
BAKERS' LICENSES.			
Western Province - - - - - -			
Southern „ - - - - - -			
Eastern „ - - - - - -			
Northern „ - - - - - -			
Central „ - - - - - -			
		20	
MARRIAGE LICENSES.			
- - - - - -			
- - - - - -			
- - - - - -			
- - - - - -			
- - - - - -			
		20	
			121,000
Carried forward - - - £.			239,000

REVENUE DERIVED FROM CROWN PROPERTY, &c.

		£.
	Brought forward - - -	239,000
Sale of Lands and Houses.		
	Lands. / Houses. / £. s. d. / £. s. d.	
Western Province -		
Southern „ -		
Eastern „ -		
Northern „ -		
Central „ -		
Rent of Lands and Houses.		
	Lands. / Houses.	
Western Province -		
Southern „ -		
Eastern „ -		
Northern „ -		
Central „ -		
Rent of Military Quarters.		
Western Province - - - - - -		
Southern „ - - - - - -		
Eastern „ - - - - - -		
Northern „ - - - - - -		
Central „ - - - - - -		
Collections at Rest-houses.		
Western Province - - - - - -		
Southern „ - - - - - -		
Eastern „ - - - - - -		
Northern „ - - - - - -		
Central „ - - - - - -		
Government Gazette - - - - - - - - - -		
Fines and Forfeitures.		
Western Province - - - - - -		
Southern „ - - - - - -		
Eastern „ - - - - - -		
Northern „ - - - - - -		
Central „ - - - - - -		
Salt, Sale of.	£. s. d.	
For Consumption in the Island:		
Western Province - - -		
Southern „ - - -		
Eastern „ - - -		
Northern „ - - -		
Central „ - - -		
For Export:		
_____		
_____		
_____		
Pearl Fishery.		
Licenses to Fish - - - - - -		
Sale of Pearl Oysters - - - - -		
		49,000
Carried forward - - - £.		288,000

	£.	£.
Brought forward - - -	- - -	288,000
REVENUE DERIVED FROM COLONIAL PRODUCE.		
Cinnamon sold in the colony - - - - - - - -		
Chanks _____		
_____		
_____		
_____		17,000
Total fixed Revenue - - - £.		305,000

INCIDENTAL REVENUE AND RECEIPTS.

Stoppages for _____		
Sale of _____		
Hospital stoppages _____		
Proceeds of Sales—Agent, Western Province -		
„ „ „ Eastern „ - -		
„ „ „ Southern „ - -		
„ „ „ Northern „ - -		
„ „ „ Central „ - -		
„ „ Civil Engineer and Surveyor-general - - - - -		
„ „ Storekeeper, building materials department - - - -		
_____		
_____		
_____		
_____		
Miscellaneous _____		
TOTAL Estimated Revenue and Receipts - - - £.		

MONTHLY ACCOUNT of all Monies received by as Collector of in
from to 184 , both days inclusive.

SETTLEMENT of the annexed Account, by Payments or Remittances to the Treasurer.

HEAD OF RECEIPT.		Current.	Total.
		£. s. d.	£. s. d.
Revenue of the current Year - - - - - - - -			
	Arrears.		
Arrears of the Year ending 31st December 184 -			
Arrears of the Year ending 31st December 184 -			
Arrears of former Years - - - - -			
TOTAL - - - £.			

Date.	Particulars of each Payment or Remittance.	Amount.
	TOTAL - - - £.	

T.

STATEMENT of the Total Amount of Rents, Duties, Commutation, Tythe, or other Assessment of each Branch of the Revenue in the Island of , for the Year 184
and of the Amount remaining in Arrear under each Head on the 31st December 184 .

		Arrack and Toddy.			Grain.		Tolls.	Licences.		Amount.	Total.
		Farms.	Sales.	Duties.	Rented.	Un-rented.					
Assessment of the Current Year 184 , £.239,000 { *See* note , page , for general explanations of the difference between the assessment of the present and of the preceding year }										239,000	£.
Collected (page) - - - - - £.230,000 - - - - -										230,000	
Abated or remitted (*See* particulars, page) - - - - - 1,000											
	231,000										
Outstanding 31 December 184 - - - £. 8,000 - - - - viz.		3,305	424	560	2,140	1,084	400				8,000
Outstanding from the assessment of the Year 184 , as per last year's statement, £. 7,000											
Collected during this year - - - - - - - - - - - -											
Abated - - - - - - - - - - - - - -											
Outstanding 31 December 184 £. - - viz.											
Outstanding from the assessment of the Year 184 , as per last year's statement, £. 2,000											
Collected during this year - - - - - - - - - - - -											
Abated - - - - - - - - - - - - - -											
Outstanding 31 December 184 £. - - viz.											
Outstanding Arrears of former years as per last year's statement* - - - £.											
Collected this year - - - - - - - - - - - - - - -											
{ On the year £. / On the year £. / On the year £. / On the year £. / On the year £. }											
Abated - - - - - - - - - - - - - - - -											
Outstanding 31 December 184 £. - - viz.											
										£.	

* As the arrears beyond two years should be inconsiderable, it will not be necessary to specify the arrear outstanding on each year in this general statement, but a separate return should be made of the arrear of each year, and of the abatements allowed, or other proceedings in each case.

V.

PRESENT FORM OF ACCOUNT.

V.

FORM OF ACCOUNT.

	£. s. d.	£. s. d.	£. s. d.
Balance			
REVENUE AND RECEIPTS:			
CUSTOMS.			
Imports			
Exports			
Wharfage			
Warehouse rent			
Harbour Dues:			
REVENUE derived from Colonial Taxation.			
Duties on			
Licences			
Stamps			
Auction duties			
Post-office			
Fees of registration			
REVENUE derived from Government Property, Droits, &c.			
Rent of land			
Rent of houses			
rents			
rents			
Fines and forfeitures			
Sale of lands			
Sale of houses			
Commutation of rents			
Redemption of quit-rents			
RECEIPTS.			
Proceeds of sale of stores			
of provisions			
Stoppages from			
Government Gazette			
Work done in prison			
Interest on			
Premium on			
Surcharges recovered			
TOTAL Revenue and Receipts			
RECEIPTS IN AID, OR ON ACCOUNT.			
Her Majesty's Treasury: Bills drawn			
East India Company: Bills drawn			
Agents for the Colony:			
Sums deposited:			
Repayments of Loans and Advances:			
TOTAL Receipts in Aid, or on Account			
			£.

Declaration of the Treasurer.

V.

- - - - - - - FORM OF ACCOUNT.

EXPENDITURE.	£. s. d.	£. s. d.	£. s. d.
Established Salaries;			
Civil - - - - - - - - - - -			
Revenue - - - - - - - - - - -			
Judicial - - - - - - - - - - -			
Medical - - - - - - - - - - -			
Ecclesiastical - - - - - - - - - - -			
Schools - - - - - - - - - - -			
Provisional Salaries:			
Civil - - - - - - - - - - -			
Revenue - - - - - - - - - - -			
Judicial - - - - - - - - - - -			
Medical - - - - - - - - - - -			
Ecclesiastical - - - - - - - - - - -			
Schools - - - - - - - - - - -			
Contingent Salaries:			
Civil - - - - - - - - - - -			
Revenue - - - - - - - - - - -			
Schools - - - - - - - - - - -			
Fixed Allowances:			
Civil - - - - - - - - - - -			
Revenue - - - - - - - - - - -			
Judicial - - - - - - - - - - -			
Pensions - - - - - - - - - - -			
Provisional Allowances:			
Civil - - - - - - - - - - -			
Medical - - - - - - - - - - -			
Schools - - - - - - - - - - -			
Ordinary Contingencies:			
Civil - - - - - - - - - - -			
Revenue - - - - - - - - - - -			
Judicial - - - - - - - - - - -			
Medical - - - - - - - - - - -			
Ecclesiastical - - - - - - - - - - -			
Schools - - - - - - - - - - -			
Charitable Institutions - - - - - - - - -			
Specific Contingencies:			
Repairs of public buildings - - - - - - - - -			
Repairs of property let on lease - - - - - - - -			
Repairs of roads and bridges - - - - - - - -			
canals - - - - - - - - - -			
Stores purchased - - - - - - - - - -			
Provisions purchased - - - - - - - - - -			
Clothing - - - - - - - - - - -			
Maintenance of - - - - - - - - - -			
Remuneration to - - - - - - - - - -			
Passages - - - - - - - - - - -			
Schools - - - - - - - - - - -			
Extraordinary Services:			
Purchase of - - - - - - - - - -			
- - - - - - - - - -			
New Buildings:			
- - - - - - - - - -			
- - - - - - - - - -			
Constructing a - - - - - - - - - -			
- - - - - - - - - -			
- - - - - - - - - -			
- - - - - - - - - -			
- - - - - - - - - -			
TOTAL Expenditure - - - - - - -			
DEBTS PAID OFF, OR SUMS ADVANCED ON ACCOUNT.			
Her Majesty's Treasury:			
- - - - - - - - - -			
- - - - - - - - - -			
- - - - - - - - - -			
East India Company:			
- - - - - - - - - -			
- - - - - - - - - -			
- - - - - - - - - -			
Agents for the Colony:			
- - - - - - - - - -			
- - - - - - - - - -			
- - - - - - - - - -			
Deposits repaid:			
- - - - - - - - - -			
- - - - - - - - - -			
Advances and Loans:			
- - - - - - - - - -			
- - - - - - - - - -			
- - - - - - - - - -			
TOTAL Debts paid off and Sums advanced on Account - - - - -			
Balance*,—In the Strong Vault - - - - - - - -			
In the Treasurer's Chests - - - - - - - -			
			£.

* The above Balance includes Deposits, amounting to £ , of which a separate Statement accompanies.

Certificate of the Auditor.

W.

ABSTRACT, showing the EXPENSES of the CROWN COLONIES for the Year 184 , according to the Details hereafter given for each.

No. of Reference.	Nature of Expenses.	Ceylon.	Mauritius.	Hong Kong.	Van Diemen's Land.	Western Australia.	South Australia.	New Zealand.	Cape of Good Hope.	St. Helena.	Sierra Leone.	Gambia.	Malta.	Gibraltar.	Trinidad.	St. Lucia.	
	PERSONAL:																
	Salaries - - -																
	Allowances and contingencies.																
	Pensions - - -																
	_____																
	_____																
	_____																
	TOTAL PERSONAL - - -																
	Purchase of lands and houses																
	Repairs and other charges on property producing revenue																
	_____																
	_____																
	_____																
	_____																
	_____																
	_____																
	_____																
	_____																
	_____																
	TOTAL - - - £.																

W.

COLONIES.	RECEIPTS.			Local Expenditure.
	Revenue.	Grants in Aid.	Total.	
Ceylon - - - -				
Mauritius - - - -				
Hong Kong - - - -				
Van Diemen's Land - -				
Western Australia - -				
South Australia - - -				
New Zealand - - -				
Cape of Good Hope - -				
St. Helena - - - -				
Sierra Leone - - -				
Gambia - - - -				
Malta - - - - -				
Gibraltar - - - -				
Trinidad - - - -				
——— - - - -				
——— - - - -				
Total - - - £.				

Appendix, No. 2.

CEYLON.

Appendix, No. 2.

CEYLON.

Taxes, Duties, &c.

SCHEDULE of Taxes, Duties, Fees, and all other Sources of Revenue, specified under the respective Laws or Authorities under which they are derived.

LAND REVENUE.

Tax on Paddy.—The receipts classed under this head are derived from the tax of one-half, one-third, one-fourth, one-fifth, one-tenth, or one-fourteenth of the produce. The tax is levied under the proclamations of the 22d April 1803, and 21st November 1818.

In the central province, this tax had, till 1826, been exclusively levied by an annual assessment of the crop of each harvest, and had chiefly been collected in kind. In the districts adjacent to the town of Kandy, this annual assessment was then commuted, with the consent of the proprietors, for the annual payment of a given quantity of grain, which arrangement continued in force till the end of 1830, when that system was further improved, by giving the proprietors the option of that commuted fixed assessment, either at a fixed rate in money or in kind. The term of the first settlement having expired with the year 1832, the proprietors had the option of either renewing the settlement on the same conditions for another term of three years, or of reverting to the former system of annual assessment. The renewal of the commutation assessment was accepted throughout the former commuted districts. At the end of 1835, the renewed commutation also expired, and a notice was issued that the assessment might either be renewed for a term of 21 years, or that the tax might be redeemed in perpetuity, by paying 10 years' purchase of the commuted annual tax. The permission to redeem has been availed of by the proprietors to some extent, but such of them as are not prepared to redeem, have accepted the commutation assessment, for periods varying from 5 to 21 years.

In the Colombo district, the commuted paddy tax was rented experimentally in the beginning of 1841, in six or eight villages only, and the system subsequently authorized to be extended. The Ordinance No. 14, of 1840, provides for the securing the due collection of the duties or tax upon paddy and fine grain.

The commutation system prevails in all the other provinces excepting the Matura, Tangalle, and Hambantotte divisions of the southern province, in which it has not been yet introduced.

Tax on Fine Grain.—Recognized by the proclamation of the 22d April 1803 (which imposes generally a tax of one-tenth on the produce of all high lands, which means lands not adapted to the production of paddy), and confirmed by the Ordinance No. 14, of 1840.

Tax on Gardens.—This revenue is derived from the produce of Government gardens, either rented or collected in aumany.

Tithes Redeemed.—A measure adopted in November 1813 by Government, under the conviction that proprietors of paddy lands would cultivate them more carefully, and with greater advantage to the public, if subjected to one-tenth only, instead of half and quarter. The redemption is effected by the owner paying the estimated value of the difference of tax for eight or ten years, at one payment. Under instructions from the Secretary of State, preparations are being made for the general redemption of the land tax upon the same principle, and it is already in progress in the central province (*vide* first paragraph).

LAND CUSTOMS.

Taxes levied at ferries, bridges, canals, and the lock and cart tolls, established from time to time under the authority of Government, according to the ancient Dutch laws. The Ordinance No. 10, of 1842, protects this source of revenue.

SEA CUSTOMS.

These duties are collected under and agreeably to the directions of the Ordinances No. 5, of 1837, Nos. 8, 9, and 10, of 1840, and No. 6, of 1842.

CINNAMON.

The proceeds of cinnamon, the collection of the plantations retained by Government, sold under the instructions of the Secretary of State, and the advertisement of the 9th Marth 1833, issued thereupon. All the cinnamon gardens have been sold off, except a portion of the Marendahu, near Colombo, which is reserved to be sold gradually for building lots. By the ordinance No. 10, of 1840, the duty on cinnamon, of whatsoever nature or quality, is equalized to 2*s.* per pound, and by the Ordinance No. 6, of 1842, it is further reduced to 1*s.* per pound from the 1st May 1843. Two hundred bales of cinnamon are put up at every monthly sale, and sold without reserve to the highest bidder.

LICENCES.

Arrach and Toddy.—Tax on the consumption of arrack and toddy, or the exclusive privilege of retailing arrack, generally farmed in the several provinces, protected by the Ordinances No. 5, of 1834, and No. 13, of 1840.

Stills.—This tax was first imposed in January 1821, but it was found expedient to lower the established duty in the proportion of one-third in March 1826, and again to lower it to 2 *s.* a gallon in May 1832, which is the rate now levied: the Ordinance No. 5, of 1834, protects this branch of revenue.

WEIGHTS AND MEASURES.

Recognized by the Ordinance No. 2, of 1836: weights and measures are supplied by the commissariat, and sold at the several cutcherries to individuals requiring them.

CHANKS.

Under this head are brought to account sums received in consideration of permission granted to individuals to dig for chanks in public lands, being equivalent to one-tenth of the value of the shells procured.

The Ordinances Nos. 4 and 5, of 1842, make provision "for the protection of Her Majesty's rights in the digging for dead chanks," and "for the protection of Her Majesty's chank fishery."

SALT.

The Ordinance No. 3, of 1836, which consolidated and amended the laws for the protection of this branch of revenue, has been so far modified by the Ordinance No. 1, of 1838, (under which a proclamation was issued on the 24th July 1838, and an advertisement on the 8th May 1839,) as to throw open the retail trade from the Kaymel river in the western province, to the Matura district in the southern province. The importation of salt, except by license, under the authority of the Governor, is prohibited by the Ordinance No. 8, of 1840; and the Ordinance No. 17 of that year makes further provision for the protection of Her Majesty's revenue derived from salt. The Ordinance No. 17, of 1843, makes also certain provisions respecting the delivery of salt sold by Government.

STAMPS.

Amount of stamps sold at the several cutcherries and by the Commissioner of Stamps, under the Ordinance No. 6, of 1836.

JUDICIAL RECEIPTS.

Amount of stamps sold in judicial process, and paid into the cutcherries by the several district judges throughout the island, according to the tables of fees established by the Ordinance No. 7, of 1841.

FINES AND FORFEITURES.

Fines levied, and sums obtained for articles confiscated, and sold for the benefit of the Crown by the Supreme Court and district judges.

POSTAGE.

Island postage on letters, &c. regulated by the Ordinance No. 8, of 1836.

PEARL FISHERY.

Can only be considered as a casual, and not a permanent revenue. The regulations for the protection of the banks, are the Dutch proclamations of the 28th May 1665, and 15th November 1745, and the Regulation No. 3, of 1811. The Ordinance No. 18, of 1843, prohibits the possession within certain limits, of certain nets and instruments which might otherwise be used to the detriment of Her Majesty's pearl banks.

LANDS AND HOUSES.

Under this head, receipts of the following descriptions are brought to account:—The monthly rent of Government houses and lands occupied by individuals; the amount proceeds of houses, gardens, waste grounds, and cinnamon plantations disposed of by Government; and the collections made at the several Government rest houses in the island, from travellers or passengers occupying the same.

ASSESSMENT ON HOUSES, &c.

This tax is levied from occupants of houses at Colombo and Galle. The regulations relating to this tax, and the tax on bullock carts (both of which are brought to account under one head), have been consolidated and amended by the Ordinance No. 4, of 1834, and further amended by the Ordinance No. 3, of 1835. As an experiment, this tax has been rented out for 1840, and the system is continued. The Ordinance No. 13, of 1843, repeals the above enactments, and fixes the tax payable on all houses, &c. at an amount not exceeding 10 per cent. on the annual value thereof, for the purpose of providing a fund sufficient for the maintenance and keeping of a police force within the towns and limits therein specified. The actual amount now directed to be levied, is 7 ½ per cent.

GOVERNMENT GAZETTES, &c.

Under this head, receipts accruing from the sale of, and from advertisements inserted in the Government Gazette; also from the sale of the Ceylon Almanac, Ordinances, &c. are brought to account.

(Extracted from the Reports of the Government Agents.)

(signed) *P. Anstruther*, Colonial Secretary.

Appendix, No. 2.

CEYLON.

Fees.

SCHEDULES of the FEES received by the several Officers in the respective Departments, specifying the AUTHORITY under which they were originally established, and by which the present Rates were fixed, and at what Period.

FEES which the Colonial Secretary is entitled to receive for the preparation of Deeds of Transfer of Crown Lands sold under the 41st and 42d clauses of the Royal Instructions:

On all Transfers of Land not exceeding 5 *l.* - - - - £.- 1 -
On all Transfers of Land in value above 5 *l.* four per cent., but in no case to exceed - - - - - - - - - - 2 - -

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FEES which the Surveyors of Land are authorized to receive under a Minute by his Excellency the Governor, dated the 3d August 1841, of which a copy is annexed:

MINUTE.

RULES respecting the Survey of Lands by Surveyors to be employed under the Surveyor-General; also a Table of Fees to be substituted for that attached to the Minute of 4th September 1840.

Acres.		Rate per Acre.		Acres.		Rate per Acre.
From	to	*s.* *d.*		From	to	*s.* *d.*
0	1	6 -	Half a square mile	320	400	- 7
1	5	3 -		400	480	- 6 ½
5	10	2 6		480	560	- 6
10	20	1 6		560	640	- 5 ½
20	40	1 -	One square mile	640	960	- 5
40	80	- 10		960	1,280	- 4 ½
80	120	- 9	Two square miles	1,280	1,600	- 4
120	160	- 8 ½		1,600	1,920	- 3 ½
160	240	- 8	Four square miles	1,920	2,560	- 3
240	320	- 7 ½				

For a ground plan, in duplicate, of a house and out-offices, surveyed in the block, 3 *s.*

For a ground plan, in duplicate, of a house and out-offices, surveyed in the block, with garden, or premises under one acre in extent, 6 *s.*

For a plan as above, in duplicate, with interior divisions shown, and sections and elevations of the buildings for each apartment, additional, 6 *d.*

1. In addition to the above fees, 1 *s.* per mile will be allowed in lieu of all travelling expenses, when the ground to be surveyed lies beyond three miles from the principal town of the province or place of residence of the surveyor. This allowance is to include the hire of the persons employed by the surveyor to carry baggage and instruments, draw chain, &c.; and if several surveys are made in one trip, that trip alone will be charged, and the amount distributed in fair proportion amongst the costs of the several surveys.

2. In cases where one or more contiguous lots have been, or are required to be surveyed, the surveyor will be paid for the survey of each lot, in proportion only to the extent of boundary requiring actual measurement.

3. For surveys of roads, canals, rivers, &c. special terms will be made.

4. When surveyors are required to appraise lands, houses, or other property, they will receive one-half per cent. of the value of the land or house, &c. appraised, with travelling-charges as above; provided the amount shall in no case exceed 10 *l.*, excepting under special agreement.

5. Surveyors will provide their own stationery, instruments, &c., and will be required to furnish to the surveyor-general's office, four figures of every survey, immediately on its completion, neatly drawn on good paper, with a full description of the land and its boundaries, describing the province, district, and village in which it is situated, its distance from the principal town, and the nearest carriage or cart-road, or navigable river or canal.

6. When copies of surveys are specially called for, 1 *s.* will be paid for a mere outline of the boundaries, with appropriate description, and 5 *s.* for a map showing minutely the interior detail, with a full description of the land, &c.

7. Surveyors employed by Government will be entitled to 15 *s.* a day batta, including all charges whatsoever, when detained by the absence, or other remissness, of the parties who should be in attendance during the survey, or if the boundaries are not so cleared as to admit of the survey being proceeded with without interruption.

8. All question as to the land being the property of the Crown must be disposed of, before the services of a surveyor can be placed at the disposal of an applicant, and no application for land which may be received by any Government agent after the date hereof, will be advertized in the Gazette till the boundaries are properly cleared, and the land surveyed. The survey, however, may be undertaken at the expense of Government, for the purpose of investigating claims, the cost of survey of any portion of land ultimately sold being charged against the purchaser.

9. On

9. On application being made for land, the headman will be directed by the Government agent to meet the applicant, or an accredited agent, on the spot, on a certain day; should the headman pronounce the land applied for to be the property of the Crown, the applicant or such agent, attended by a licensed surveyor and the village headman, will proceed to clear the boundaries at his own cost, and with labourers provided by himself. The Government agent will decide upon the remuneration that should be allowed to headmen, according to circumstances, for their attendance, and this charge is to be paid whether the land proves to be Government or private property. If the land is pronounced to be the property of the Crown, and charges are incurred in clearing boundaries, &c., a memorandum thereof must be produced to the headman, who will certify whether they are reasonable or otherwise. If he certifies to their being reasonable, the Government agent will, on approval, sign the memorandum; but should the headman refuse to certify, the agent will fix the amount admissible. The applicant or his agent will then be required to pay the headman his charges, and to deposit the estimated amount of fees, &c. for the surveyor, and for the attendance of headmen, if further required during the survey; and the Government agent will pay the surveyor his fees and charges out of the sum deposited, on presenting his bill, taxed by the surveyor-general.

10. The day on which the surveyor is appointed to attend will be intimated to the applicant, and that notice shall be binding on him, and shall render him liable to the charges defined in the 7th clause, if he, or the party deputed by him, does not attend.

11. Should either the clearing of boundaries or the progress of the survey be impeded by the absence of headmen duly ordered to attend, Government will summarily pay the costs of detention incurred by the applicant and the surveyor, and hold headmen responsible for the same; and in like manner, should any impediment or delay be occasioned by the absence or other negligence of the surveyor, duly warned, the loss incurred by the applicant and headmen will be charged against him, unless by timely notice, given by any one of the three parties, the day of meeting is postponed by the Government agent.

12. On the day of sale, the Government agent will specify, in three separate items, the upset price of the land, the cost of clearing boundaries, &c. and the charges of surveying allowed by this Minute, and stipulate that, if the applicant is not the ultimate purchaser, the two latter items must be paid down, with the 10 per cent., by the actual purchaser, and the claims of the original applicant will be adjusted by the Government agent out of that payment. Should the original applicant, however, be the ultimate purchaser, he will pay the price bid for the land, and settle with the agent for the other two items, paying to, or receiving from that officer, as the case may be.

13. Should surveyors be paid not according to these rates, but according to a special agreement, the surveyor-general will reduce the agreement to writing, and will apprize the Government agent thereof, and Government agents, as well as the surveyor-general, will be at liberty to accept of lower terms than those specified in the table of fees, should competition reduce the charge for surveying.

14. Persons wishing to be employed by Government as surveyors, will have to undergo a strict examination in the several branches of the art. On their being certified by the surveyor-general to be duly qualified, they will receive licences to survey Crown lands, notice whereof will be given in the Government Gazette; and no surveys but those made by officers of Government, or licensed surveyors, will hereafter be authenticated at the Surveyor-general's office.

RULES for the SURVEY and SALE of WASTE LANDS.

1. That as soon as arrangements can be made, all lands shall be surveyed by officers appointed by the Government, and paid either by fixed salaries or by fees. The surveyor's fees to be added to the minimum price of the land and paid into the public chest.

2. The lands to be sold by Government are to be surveyed, as nearly as practicable, in lots not exceeding 640 acres, but under special circumstances the Government will authorize lots being put up not exceeding 1,280 acres, and parties may apply for lots of a smaller extent, or to have any number of lots put up, in which case they are to deposit the usual surveyors' fees.

3. The Government agent, in concert with the surveyor-general, will then make arrangements to have the land surveyed, attending, as far as practicable, to the desire of the applicant; but they will in all cases take care that no party is allowed to pick out only the fertile spots, leaving out the inferior land which may intersect the ground; nor to select any lot in such a manner as to injure the adjoining lots: for instance, where the boundary of a lot comes near a stream, it should generally be taken as the boundary.

4. No survey of lands not applied for having yet been made, the surveyor-general is to proceed forthwith to survey such tracts of land as it may be desirable to sell immediately, selecting in the first place those in situations where applications have been most numerous.

5. The surveys, when completed, will be lodged in the surveyor-general's office, where they are immediately to be marked off in a general map, and charts and registers shall be kept for public inspection at the office of the surveyor-general, and the respective Government agents, in such form and manner as to exhibit to all persons applying for the same, full and authentic information of all appropriations of land, and all surveyed lands not appropriated.

6. Any lots so surveyed, which the Government may deem it proper to sell, may be applied for, and will be put up to sale, under the conditions published from time to time.

7. No surveys of insulated lots are to be made without special directions from Government.

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Fees.

8. The surveyors are to lot off as expeditiously as they can, the tracts of land they are sent to survey, paying particular attention to the direction contained in the 41st clause of Her Majesty's Instructions. They are also carefully to note the character and description of soil of each lot, and all streams, remarkable rocks, or summits of hills, by which the boundaries of the lots may be more readily identified, with such further information as may appear useful for the information of purchasers; also any lines of road which it may appear advisable to mark off as principal roads.

9. In cases where any high road, already made or proposed to be opened, intersects the tract of country to be surveyed, it will be advisable to give the lots adjacent a frontage to the road, and the same may often be the case in regard to streams of any magnitude.

10. The surveyors will not, without special directions from Government, leave one part of the country to commence a survey in another, so long as there are any tracts of land applied for and remaining unsurveyed, or which it may be considered desirable to survey.

11. Sales are to be made in all cases, where it is practicable, at the Government agent's office, and if necessary once a month.

12. All such sales are to be made after public notice in the Government Gazette, by proclamation, signed by the Colonial Secretary, by the Governor's command.

13. The days of sale will be fixed for the different stations, with the view, as far as possible, of the sales at one station not interfering with those at another.

14. The above are the rules under which it is intended that the survey of waste lands shall be conducted in future.

15. When any claims are made to portions of land under survey, the Government agent will take steps to bring such claims to decision as speedily as possible, without waiting till applications are made.

16. In submitting applications, the Government agents will be careful to state the upset price they recommend to be fixed under the advertisement of 13th April 1839, and the 41st and 42d clauses of Her Majesty's Instructions; and they will not submit any offer for acceptance, nor let any purchaser into possession of the lands, until the 42d clause of Her Majesty's Instructions have been fully complied with.

17. The purchase-money and fees for enrolment are to be paid to the Government agent; and upon his giving notice to the Colonial Secretary, he will cause the necessary grants to be prepared and enrolled, with surveys duly authenticated by the surveyor-general attached, and transmit them to the Government agents for delivery.

18. Government agents are directed to make every effort to procure correct returns of Government waste land in their provinces, with reports of the nature of the soil, and all other information which may be of use to applicants for the purchase of waste land.

By His Excellency's Command,

Colonial Secretary's Office,
Colombo, 3 Aug. 1841.

(signed) *P. Anstruther*,
Colonial Secretary.

(True copies.)

(signed) *P. Anstruther*, Colonial Secretary.

Fees which the Master's Attendant and Pilots are authorized to receive for Piloting every Square-rigged Vessel, Sloop, or Schooner, at the Ports of Colombo, Trincomale, and Galle, under the Ordinance No. 5, of 1837.

		£.	s.	d.		£.	s.	d.	
Colombo							15	–	
Trincomale	Vessels of								
	600 tons and upwards	2	–	–	Back Bay.	4	–	–	Inner Harbour.
	400 „ and under 600	1	10	–		3	–	–	
	200 „ and under 400	1	1	–		2	2	–	
	100 „ and under 200	–	10	6		1	1	–	
	under 100	–	6	–		–	15	–	
Galle	Vessels of								
	600 tons and upwards					3	–	–	
	400 „ and under 600					2	5	–	
	200 „ and under 400					1	10	–	
	100 „ and under 200					1	2	6	
	under 100					–	15	–	

The above rates of pilotage, chargeable to all vessels going into the Inner Harbour of Trincomale and the Harbour of Galle, whether they make a signal for a pilot or not. In Colombo and Back Bay, at Trincomale, the charge only made if the vessel make the signal, and a pilot actually repair on board.

Fees which the Government Schoolmasters, or other Persons duly authorized to hold Registers of Native Marriages are entitled to receive under the Regulation No. 9, of 1822.

For the registry of each marriage - - - - - - $4\frac{1}{2}d.$

Fees which the Officers under the Government Agents conducting the Sale of Revenue Stamps are authorized to receive under a Circular Letter of Government, dated the 15th Sept. 1840.

Two per cent. on the amount sale.

Fees

FEES which the Headmen of the Northern Province are entitled to receive under the authority of Government.

The Marrigars of Jaffna, Walligamo, Waddemoratchie, Patchelepalle, Welene, the Three Islands, and Caretivoe, five per cent. on the revenue derived from salt and grain.

The Marriagars, Adigars, and Modliurs of the other divisions, five per cent. on the revenue derived from salt, and three per cent. on that derived from grain.

The Odears of the latter divisions, two per cent. on the revenue derived from grain.

The Korales of Nuwera Kalawya, three per cent., and the Kariakoranes, two per cent. on the tax collected on grain.

FEES which the Headmen of the Northern Province are authorized to receive under the Ordinance No. 1, of 1842, for granting to Parties Schedules on occasion of the Execution of Deeds affecting Land in that Province.

Two per cent. on the value of the land.

FEES which the Custom-house Officers are authorized to receive for the Admeasurement of Vessels, under a Minute of Government, dated the 12th August 1837.

	s.	d.
For every vessel from 15 and not exceeding 50 tons - -	3	9
from 50 to 100 - - - - -	5	–
from 100 to 200 - - - - -	6	–
above 200 - - - - - -	7	6

in lieu of travelling charges and every other allowance.

FEES which the Secretaries or other Officers of District Courts, conducting the Sale of Judicial Stamps, are authorized to receive under the Circular Letters of Government, dated the 16th November 1805, and the 27th March 1824.—[Pages 284 and 421 of the Printed Book of Minutes, General Rules, &c.]

Two per cent. on the amount sale.

FEES which the Secretaries or other Officers of District Courts entrusted with the Administration of Intestate Estates, are authorized to receive under the Rules and Orders of the Supreme Court, dated the 1st October 1833.

Five per cent. on property.

Two and a half per cent. on cash found in the estate.

FEES which the Secretaries of District Courts are entitled to receive for the Issue of Certificates of Enrolment of Deeds of Transfer of Crown Lands, sold under the 41st and 42d Clauses of the Royal Instructions.

For every such certificate - - - - - - - - 5*s.*

FEES which Fiscals' Officers are authorized to receive under the Rules and Orders of the Supreme Court, dated the 11th July 1840.

Three per cent. on the amount proceeds of all sales in execution held by them of moveable property.

Two per cent. on the amount proceeds of all sales in execution held by them of immoveable property.

		£.	s.	d.	
For drawing up every conveyance of immoveable property when the amount of purchase shall be -	under -	3 - -	1	–	
	and exceeding	3 - -	2	–	
		10 - -	3	–	
		20 - -	5	–	
		50 - -	7	6	and no more.

No other fees are received by Public Officers in this Island to their own use.

(signed) *P. Anstruther*,
Colonial Secretary.

ABSTRACT OF THE NET REVENUE AND EXPENDITURE OF THE COLONY OF CEYLON, for the Year ended 31 December 1843.

REVENUE.	£.	s.	d.	£.	s.	d.
Arrears of Revenue of former years recovered	-	-	-	9,693	4	2½
Revenue of the Current Year.						
Regular Revenue:						
Sea Customs	124,932	13	5½			
Cinnamon, sale of	11,910	18	9			
Land Rents — Paddy farms	35,478	9	10¾			
Land Rents — Fine grain farms	2,625	8	3			
Land Rents — Garden farms	249	3	7			
Land Rents — Tithes redeemed	30	13	–			
Land Customs — Ferry, bridge, and road tolls	16,580	7	–¾			
Land Customs — Canal and loch tolls	200	13	9			
Land Customs — Cart tolls	95	18	1½			
Licences — Arrack and toddy farms	49,428	19	10½			
Licences — Duty on arrack stills	1,692	6	7¾			
Salt farms	37,209	18	11¾			
Chank farms	135	16	10			
Blank stamps, sale of	4,763	13	2			
Judicial stamps, sale of	13,090	15	8½			
Postage, collection of	5,978	11	2¾			
Assessment tax on houses	436	13	3½			
Assessment tax on carts	848	5	–			
Weights and measures, sale of	192	3	2			
Wharfage	116	11	7			
In all, Regular Revenue	-	-	-	305,998	1	4¼
Casual Revenue and Incidental Receipts.						
Lands and Houses:						
Sale of Government lands and houses	29,600	18	8½			
Rent of Government lands and houses	1,234	3	9¾			
Collection at rest houses	112	16	4¾			
Profit and Loss:						
Premium on sale of bills, and difference of exchange	1,002	6	6¾			
Interest on arrears of rent	1,101	4	7			
Interest on monies lent out by the Loan Board	541	–	5½			
Interest on monies in the hands of the colonial agents in India	13	19	11			
Fines and forfeitures	869	12	6¾			
Government gazettes, calendars, &c.	166	4	11¾			
Steamer Seaforth, freight and passage-money received	2,469	8	11½			
Master Attendants, hire of Government moorings, boats and anchors, &c.	46	5	9			
Gunpowder, sale of, to civil departments	126	6	8			
Licences to bakers, receipts for	1	10	–			
Poundage on cattle trespassing on the Government cinnamon gardens	25	8	3½			
Fees for surveying Government lands, recovered from the purchasers	109	12	4½			
Amount of certain old and unclaimed fiscals deposits, transferred for the use of Government by the agent of the Southern Province	351	1	1			
Receipts on account of the recruiting service, to be hereafter accounted for	266	12	11¼			
Surplus of quarterly hospital stoppages from the native troops and pioneer establishment	80	6	4¾			
Salaries and allowances overdrawn and refunded	110	18	2			
Pay of deserted and deceased pioneers, refunded by the Commissioner of Roads Department	34	6	9			
Cost of barrack furniture and tools, lost and damaged by the troops, &c., and recovered	67	13	8			
Expenses incurred on account of the shipwrecked crew of the ship "Allalavia," recovered by the agents at Bombay	107	3	6			
Loss on tents supplied by the agents at Calcutta, refunded	164	13	3½			
Duty on timber collected at Trincomalie	–	17	–			
Proceeds of sundry old and unserviceable stores and materials, sold in the Civil Departments	156	8	5			
Commissariat and Colonial stores and provisions, sale of, and stoppages for issues to the troops	19,873	2	5½			
Miscellaneous receipts	207	18	3¾			
In all, Casual Revenue and Incidental Receipts	-	-	-	58,842	2	–
In all, Revenue	-	-	-	374,533	7	6¾

	£.	s.	d.	£.	s.	d.
REVENUE—*continued.*						
RECEIPTS IN AID OF REVENUE.						
Amount of surcharges on civil and military accounts recovered	5,520	19	-¾			
Amount of subscription to the Ceylon Civil Fund received	544	12	9½			
Amount of subscription to the Widows' Pension Fund received	346	18	7½			
IN ALL, RECEIPTS IN AID OF REVENUE				6,412	10	5¾
TOTAL				380,945	18	-½

EXPENDITURE.

ARREARS OF EXPENDITURE OF FORMER YEARS.

CIVIL EXPENDITURE.

	£.	s.	d.	£.	s.	d.	£.	s.	d.	£	s.	d.
Ordinary or Fixed Expenses, sanctioned by Her Majesty's Government:												
Civil charges	1,883	–	6½									
Judicial charges	5	6	2									
Revenue charges	1,635	–	6¾									
				3,523	7	3¼						
Extraordinary Expenses, sanctioned by the Legislative Council:												
Civil charges	1,779	13	5¾									
Judicial charges	1,179	9	2									
Revenue charges	1,162	13	2¼									
				4,121	15	10						
IN ALL, ARREARS OF CIVIL EXPENDITURE							7,645	3	1¼			
MILITARY EXPENDITURE.												
Ordinary or fixed expenses, sanctioned by Her Majesty's Government				31	10	1¾						
Extraordinary expenses sanctioned by the Legislative Council				93	–	6						
IN ALL, ARREARS OF MILITARY EXPENDITURE							124	10	7¾			
Commissariat Expenditure Extraordinary, sanctioned by the Legislative Council							1,972	3	6			
IN ALL, ARREARS OF FORMER YEARS										9,741	17	3

DISBURSEMENTS on Account of the CIVIL ESTABLISHMENT of the COLONY, of the Current Year.

	Ordinary or Fixed Expenses of the Depatments of Government, including Established Salaries and Allowances sanctioned by Her Majesty's Government.			Extraordinary Expenses sanctioned by the Legislative Council.			TOTAL Expense of each Department.			TOTAL.		
CIVIL CHARGES:	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
His Excellency the Governor	7,104	8	–	-	-	-	7,104	8	–			
Colonial Secretary	5,713	12	-¼	360	7	10¾	6,073	19	11			
Treasurer	7,245	7	3	2,298	19	6¾	9,544	6	9¾			
Auditor and Comptroller of Revenue	2,281	4	11¼	108	6	8	2,389	11	7¼			
Civil Engineer and Surveyor-general	3,331	1	5	567	15	5¾	3,898	16	10¾			
Commissioner of Roads	8,683	12	3½	2,557	19	4¼	11,241	11	7¾			
Principal Civil Medical Officer	1,782	2	-¼	3,510	3	7½	5,292	5	7¾			
Superintendent of Botanical Garden	309	12	6½	238	18	-½	548	10	7			
Chairman of the Savings Bank	100	–	–	-	-	-	100	–	–			
Master Attendant, Colombo	1,123	14	10½	164	10	5	1,288	5	3½			
Ditto Galle	777	4	–	4	16	10	782	–	10			
Ditto Trincomale	546	14	–	17	13	1½	564	7	1½			
Steamer Seaforth	1,061	11	2½	-	-	-	1,061	11	2½			
Government Agent, Western Province	261	2	–	12,104	1	4¾	12,365	3	4¾			
Ditto, Eastern Province	81	–	–	493	11	11	574	11	11			
Ditto, Southern Province	70	8	–	3,748	18	3	3,819	6	3			
Ditto, Northern Province	101	8	–	3,945	7	9	4,046	15	9			
Ditto, Central Province	44	2	–	6,323	4	6½	6,367	6	6½			
Ecclesiastical Department	8,469	17	3¾	92	15	7¾	8,562	12	11½			

(*continued*)

Ordinary or Fixed Expenses of the Departments of Government, including Established Salaries and Allowances sanctioned by Her Majesty's Government.				Extraordinary Expenses sanctioned by the Legislative Council.			TOTAL Expense of each Department.			TOTAL.			—		
CIVIL CHARGES—*continued.*	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
Chaplain of the Scotch Church	548	15	–	3	15	–	552	10	–						
Ditto of the Dutch Church	502	2	–	-	-	-	502	2	–						
Queen's Visitor	393	13	4	-	-	-	393	13	4						
Government School Establishment	2,297	8	10 ¼	2,688	2	8 ¾	4,985	11	7						
Charitable Establishment	-	-	-	3,027	4	7	3,027	4	7						
£.	52,830	1	– ¾	42,256	12	9 ¾	-	-	-	95,086	13	10 ½			
JUDICIAL CHARGES:															
Chief Justice	2,770	–	–	-	-	-	2,770	–	–						
Senior Puisne Justice	1,677	1	11	-	-	-	1,677	1	11						
Second Puisne Justice	1,665	–	–	-	-	-	1,665	–	–						
Queen's Advocate	1,719	5	–	120	15	–	1,840	–	–						
Deputy Queen's Advocate	1,045	–	–	-	-	-	1,045	–	–						
Registrar, Supreme Court	1,754	6	–	1,215	1	1 ¾	2,969	7	1 ¾						
District Judge of Colombo, No. 1, South	1,427	19	7	765	13	3	2,193	12	10						
Ditto - - - No. 1, North	1,283	8	–	245	–	11	1,528	8	11						
Ditto - - - No. 2	725	5	–	85	15	11 ¼	811	–	11 ¼						
Ditto - - - No. 4	738	15	–	60	14	4	799	9	4						
Ditto - - - No. 6	467	4	–	45	5	– ½	512	9	– ½						
Ditto, Chilaw and Putlam	450	–	8	67	4	5 ½	517	5	1 ½						
Ditto, Manaar and Nuwer Kalawye	881	6	8 ¾	16	9	2 ¼	897	15	11						
Ditto, Jaffna	1,237	8	7 ¼	136	18	10 ¼	1,374	7	5 ½						
Ditto, Wallegammo	318	6	–	21	19	2 ¾	340	5	2 ¾						
Ditto, Waddemoratche	250	16	–	85	18	– ½	336	14	– ½						
Ditto, Tenmoratche	318	6	–	34	1	1 ¾	352	7	1 ¾						
Ditto, Island	200	1	–	9	11	10 ¼	209	12	10 ¼						
Ditto, Wanny	300	6	–	9	4	2	309	10	2						
Ditto, Amblangodde	346	–	–	12	2	11 ¼	358	2	11 ¼						
Ditto, Galle	1,292	10	–	163	6	9 ½	1,455	16	9 ½						
Ditto, Matura	838	–	–	65	1	7	903	1	7						
Ditto, Tangalle	357	–	–	24	7	–	381	7	–						
Ditto, Hambangtotte	367	11	10	5	5	7 ¼	372	17	5 ¼						
Ditto, Seven Korles	896	–	–	18	4	– ¼	914	4	– ¼						
Ditto, Four and Three Korles	355	–	–	216	14	5 ½	571	14	5 ½						
Ditto, Kandy, South	803	7	4	164	4	11 ¾	967	12	3 ¾						
Ditto, Kandy, North	951	4	–	98	14	–	1,049	18	–						
Ditto, Matelle	717	13	4	54	7	8 ¼	772	1	– ¼						
Ditto, Nuwer Ellia	281	–	–	7	18	6 ¾	288	18	6 ¾						
Ditto, Badulla	508	15	–	39	5	1 ¾	548	–	1 ¾						
Ditto, Trincomalie	1,171	1	–	68	3	– ¾	1,239	4	– ¾						
Ditto, Batticaloa	500	16	–	58	11	5	559	7	5						
Fiscal Western Province	1,087	11	–	1,934	16	3 ¾	3,022	7	3 ¾						
Fiscal Eastern Province	244	10	1 ½	299	16	– ½	544	6	2						
Fiscal Southern Province	874	19	8	936	7	8 ½	1,811	7	4 ½						
Fiscal Northern Province	576	18	–	1,125	9	– ¼	1,702	7	– ¼						
Fiscal Central Province	609	14	6	1,508	3	8 ¼	2,117	18	2 ¼						
Superintendent of Police	1,892	8	–	1,142	12	7	3,035	–	7						
Commiss[r] of the Loan Board	359	–	–	-	-	-	359	–	–						
£.	34,260	15	3 ½	10,863	5	2	-	-	-	45,124	–	5 ½			
REVENUE CHARGES:															
Government agent, Western Province	8,016	4	–	4,241	8	1 ½	12,257	12	1 ½						
Ditto, Eastern Province	3,328	12	– ¼	234	7	3 ¾	3,562	19	4						
Ditto, Southern Province	5,301	6	1	1,237	10	4	6,538	16	5						
Ditto, Northern Province	4,154	5	7 ¼	1,302	–	6 ½	5,456	6	1 ¾						
Ditto, Central Province	4,897	18	8 ¾	524	19	4 ¾	5,422	18	1 ½						
Collector of customs, Western Province	4,399	7	1 ¾	701	18	5 ¾	5,101	5	7 ½						
Ditto, Southern Province	634	–	–	106	13	3	740	13	3						
Ditto, Northern and Eastern Province	1,914	15	7 ½	211	17	5	2,126	13	– ½						
Postmaster-general	4,271	8	2 ½	1,144	13	1 ¼	5,416	1	3 ¾						
Warehouse keeper	-	-	-	376	13	1 ½	376	13	1 ½						
£.	36,917	17	5	10,082	1	1	-	-	-	46,999	18	6			
CHARGES PAID BY THE PRESIDENCIES AND AGENTS IN INDIA:															
Presidency of Fort William	-	-	-	73	–	3	73	–	3						
Ditto, Fort St. George	3,078	15	10	192	9	– ¾	3,271	4	10 ¾						
Ditto, Bombay	-	-	-	7	3	9	7	3	9						

Ordinary or Fixed Expenses of the Departments of Government, including Established Salaries and Allowances sanctioned by Her Majesty's Government.	Extraordinary Expenses sanctioned by the Legislative Council.	TOTAL Expense of each Department.	TOTAL.	
CHARGES PAID, &c.—*continued.*	£. s. d.	£. s. d.	£. s. d.	£. s. d.
The agents at Calcutta -	- - -	24 4 3	24 4 3	
The agents at Madras -	300 - -	27 - 5 ¼	327 - 5 ½	
The agents at Bombay -	- - -	1,265 1 9	1,265 1 9	
£.	3,378 15 10	1,588 19 6 ¼	- - -	4,967 15 4 ¼
IN ALL, CIVIL EXPENDITURE OF THE CURRENT YEAR - - -				192,178 8 2 ¼
DISBURSEMENTS ON ACCOUNT OF MISCELLANEOUS CIVIL SERVICE:				
Profit and Loss: Difference loss on exchange on sundry transactions - -			254 7 3 ¾	
Ditto - - - Balance of an advance outstanding against the late cinnamon department, on the 31st December 1832, written off -			51 13 10 ¾	
Incidental receipts repaid - - - - - - - - - - - - -			19 7 2 ½	
Surcharges refunded - - - - - - - - - - - - -			87 - - ½	
IN ALL, MISCELLANEOUS CIVIL SERVICE - -				412 8 5 ¼
MILITARY DISBURSEMENTS:				
Queen's Pay to General Staff and Colonial Corps - - - - - -			24,000 - -	
ISLAND PAY AND ALLOWANCES.				
General and Garrison Staff:	£. s. d.	£. s. d.	£. s. d.	
Lieut.-gen. Commanding the Forces, and Aid-de-Camp	1,748 8 -	- - -	1,748 8 -	
Aids-de-Camp to the Governor	789 1 -	- - -	789 1 -	
Assistant Military Secretary	345 - -	32 18 6	377 18 6	
Deputy Adjutant-general -	793 16 -	- - -	793 16 -	
Deputy Quartermaster-gen.	1,129 2 -	- - -	1,129 2 -	
Medical Staff - - -	2,264 7 6	263 8 3 ¾	2,527 15 9 ¾	
Garrison Staff, Colombo -	374 5 6	194 18 1 ¾	569 3 7 ¾	
Ditto, Galle - - -	418 3 -	148 6 7 ½	566 9 7 ½	
Ditto, Trincomalie - -	770 5 6	100 5 4 ¼	870 10 10 ¼	
Ditto, Kandy - - -	754 14 1 ½	95 16 4 ½	850 10 6	
£.	9,387 2 7 ½	835 13 3 ¾	- - -	10,222 15 11 ¼
Regimental:				
Royal Artillery - - -	1,642 19 9 ¾	7 12 - ¾	1,650 11 10 ½	
Royal Engineers - - -	1,283 4 8 ¼	5 9 11 ¾	1,288 14 8	
Her Majesty's 90th Regiment	2,813 19 5 ¼	6 - -	2,819 19 5 ¼	
Ditto, 95th Regiment - -	3,694 8 10	1 6 8	3,695 15 6	
Ditto, Ceylon Rifle Regiment	7,882 12 6 ¾	321 15 5	8,204 7 11 ¾	
Gun Lascars - - -	2,751 17 10	30 - -	2,781 17 10	
Mounted Orderlies - -	241 12 6	- - -	241 12 6	
£.	20,310 15 8	372 4 1 ½	- - -	20,682 19 9 ½
Royal Engineers' Department -	904 7 6	63 15 -	- - -	968 2 6
Pensions to Native Troops:				
Pensions paid in the Colony -	2,123 7 8 ½	139 5 6 ¼	3,519 13 2 ½	
Ditto in India - - -	400 19 10	- - -	400 19 10	
£.	2,524 7 6 ¼	1,396 5 6 ¼	- - -	3,920 13 - ½
IN ALL, MILITARY DISBURSEMENTS - - -				59,794 11 3 ¼
COMMISSARIAT DISBURSEMENTS:				
Ordinary or Fixed Establishment sanctioned by Her Majesty Government -			2,712 4 6	
Extraordinary Expenses sanctioned by the Legislative Council:		£. s. d.		
Salaries, contingent - - - - - - - - -		127 4 -		
Provision department - - - £.	10,593 7 3 ¾			
Barrack department - - - - -	942 3 2 ¼			
Engineers' department (for military works)	3,828 15 10 ¼			
Miscellaneous - - - - - - -	9,740 4 8 ½			
		25,104 11 - ¾		
Miscellaneous contingencies paid in India - - -		435 4 5 ¼		
			25,666 19 6	
IN ALL, COMMISSARIAT DISBURSEMENTS - -				28,379 4 -
TOTAL EXPENDITURE - - -				290,506 9 2
Excess of Revenue - - - - - - - - -				90,439 8 10 ½
TOTAL - - £.				380,945 18 - ½
Note.—Excess of Revenue as above - - - - - - - - - - - -				90,439 8 10 ½
Deduct estimated amount of Expenditure by the Agent in England (less receipts) -				35,970 - -
PROBABLE NET EXCESS OF REVENUE - - £.				54,469 8 10 ½

(signed) *J. N. Mooryart*, Acts Audr and Acct Genl.

REVENUE.

COMPARATIVE YEARLY STATEMENT of Revenue, Colony of *Ceylon*, for the Years ending 31st December 1842 and 1843.

ABSTRACT.

	1842.	1843.	Increase in 1843.
	£. s. d.	£. s. d.	£. s. d.
Arrears of Revenue of former years	9,097 2 6¼	9,693 4 2½	596 1 8¼
Revenue of the Current Year.			
Regular Revenue	253,571 11 8	305,998 1 4¼	52,426 9 8¼
Casual Revenue and Incidental Receipts	54,075 - 11	58,842 2 -	4,767 1 1
£.	316,743 15 1¼	374,533 7 6¾	57,789 12 5½

COMPARATIVE YEARLY STATEMENT of Revenue of the Colony of *Ceylon*, for the Years ending 31st December 1842 and 1843.

HEADS OF REVENUE.	Amount collected in 1842.	Amount collected in 1843.	Increase in 1843.	Decrease in 1843.	Cause of Increase or Decrease.
Arrears of Revenue of former Years:	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
Balance outstanding of Rented Revenue recovered.	9,097 2 6¼	9,693 4 2½	596 1 8¼	- - -	- - Increased recoveries of the outstanding balances of former years in the three Provinces, viz.— Western Province £. 1,156 3 6¼; Southern ditto 440 15 5½; Northern ditto 90 19 5¾; 1,687 18 5. Deduct, Decrease in the Eastern Province 163 12 3½; Ditto - Central ditto 928 4 5¾; 1,091 16 9¼. Net Increase £. 596 1 8¼
Revenue of the Current Year:					
Regular Revenue:					
Sea Customs, duty on imports and exports, &c.	91,635 14 6¼	124,032 13 5½	33,296 18 11¼	- - -	- - To be attributed chiefly to the increased exportation of cinnamon in 1843, the duty on which amounted— In 1843 to £. 35,486 - -; And in 1842, to 12,124 - -; Increase in 1843 £. 23,362 - -
Cinnamon, sale of	1,824 9 7	11,910 18 9	10,086 9 2	- - -	Increased sales in 1843.
Land Rents:					
paddy farms	36,297 2 5¼	35,478 9 10¾	- - -	818 12 6½	- - Decreased collections in the following Provinces, viz.— Western Province £. 685 2 4¼; Southern ditto 396 18 9¾; Central - ditto 387 4 3½; 1,469 5 5½. Deduct increase in the Northern and Eastern Provinces 650 12 11. Net Decrease £. 818 12 6½

HEADS OF REVENUE.	Amount collected in 1842.	Amount collected in 1843.	Increase in 1843.	Decrease in 1843.	Cause of Increase or Decrease.
Revenue of Current Year—*contd.*					
Land Rents—*continued.*	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
Fine grain farms - - -	1,885 6 2	2,625 8 3	740 2 1	- - -	-- The increase was general in all the provinces, but the revenue is chiefly derived from the Northern and Southern Provinces.
Garden farms - - - -	409 12 5½	249 3 7	- - -	160 8 10½	-- Decreased collections, chiefly in the Western and Central Provinces.
Tithes redeemed - - -	537 16 6¼	30 13 -	- - -	507 3 6¼	-- The permission to redeem lands from the paddy tax was withdrawn in 1842.
Land Customs:					
Ferry, bridge, and road tolls -	10,988 19 9½	16,580 7 -¾	5,591 7 3¼	- - -	-- The increase was general in all the provinces, and is attributable to the increased rates of tolls established, and the general increase of traffic, viz.—
Canal tolls and lock toll - -	248 12 1	200 13 9	- - -	47 18 4	-- Toll at the Lock-gate, at St. Sebastian, in Colombo, not collected in 1843.
Cart toll - - - - -	82 - -	95 18 1½	13 18 1½	- - -	Increased sale of rent.
Licences:					
Arrack and toddy farms - -	47,199 15 -¼	49,428 19 10½	2,229 4 10¼	- - -	The increase was, in the Southern Province - - £. 1,465 - 10¾ Eastern Province - - 145 16 3½ Central Province - - 949 19 2½ £. 2,560 16 4¾ Attributable to increased consumption, from which being deducted a decrease, under this head, in the Western and Northern Provinces, of - - - 331 11 6½ Leaves a net Increase of £. 2,229 4 10¼
Duty on arrack stills - -	2,075 4 4	1,692 6 7¾	- - -	382 17 8¼	-- This revenue is derived from the Western and Southern Provinces, and the decrease in each province, in 1843, is as follows: Western Province - - £. 242 4 10¼ Eastern ditto - - - 140 12 10 £. 382 17 8¼ Owing to a lesser number of licences to distil arrack having been taken out in 1843 than in 1842.
Weights and measures, sale of -	251 16 4¾	192 3 2	- - -	59 13 2¾	No remark seems called for.
Salt farms - - - - -	35,691 4 10¾	37,209 18 11¾	1,518 14 1	- - -	-- The increase is, in part, owing to increased sales in the Western Province, and in part to the price at which salt is sold, having been raised from 2*s.* 4*d.* to 2*s.* 8*d.* and 3*s.* per bushel, from 1st August 1842.
Chank farms - - - -	470 18 7¼	135 16 10	- - -	335 1 9¼	Decreased collection in the Northern Province. (*continued*)

The amount for each of these two Provinces, for the two years, was as follows:

	1842.			1843.			Increase.		
	£.	*s.*	*d.*	£.	*s.*	*d.*	£.	*s.*	*d.*
Northern Province - -	1,600	7	7½	1,670	17	7½	70	11	-
Southern ditto - - -	201	1	5¾	685	9	3½	484	7	9¾
£.	1,801	8	1¼	2,356	6	11	554	18	9¾

Increase in the other Provinces - - -		185	3 3¼
£.		740	2 1

In the Western Province -	£.	3,500	6 4¼
„ Southern ditto -		1,426	7 6
„ Eastern ditto - -		38	18 9
„ Northern ditto -		419	11 3
„ Central ditto - -		206	3 5
Total Increase -	£.	5,591	7 3¼

HEADS OF REVENUE.	Amount collected in 1842.	Amount collected in 1843.	Increase in 1843.	Decrease in 1843.	Cause of Increase or Decrease.
Revenue of Current Year—*contd.*	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
Licences—*continued.*					
Blank stamps, sale of - -	3,996 4 10½	4,763 13 2	767 8 3½	- - -	- - The increase was general in all the provinces and is attributable to the general increase of mercantile business and transactions.
Judicial stamps, sale of - -	13,361 19 7¾	13,090 15 8½	- - -	271 3 11¼	- - The decrease was, in the Eastern and Central Provinces, owing to less sales of stamps in 1843.
Postage, collection of - -	5,365 17 6¾	5,978 11 2¾	612 13 8	- - -	- - The increase is to be attributed to the general increase of commercial activity in the colony.
Assessment tax on houses - -	519 19 9¼	436 13 3½	- - -	83 6 5¾	- - This decrease is to be attributed chiefly to more of the arrears of the unrented tax of former years having been recovered in 1842 than in 1843.
Assessment on carts - - -	728 17 -	848 5 -	119 8 -	- - -	- - To be attributed to the general increase of traffic.
Wharfage - - - - - -	- - -	116 11 7	116 11 7	- - -	- - Collected at the port of Colombo from 23d October 1843, under the Ordinance, No 4, of 19 October 1843.
CASUAL REVENUE AND INCIDENTAL RECEIPTS:					
Lands and Houses:					
Sale of lands and houses - -	25,956 5 5½	29,600 18 8½	3,644 13 3	- - -	- - The increase is to be attributed in part to increased sales, and in part to the change in the system of sales. The increase was in the following proportion:
					£. s. d.
					In the Western Province - 3,527 3 3¼
					„ Northern ditto - - 760 4 5¾
					„ Eastern ditto - - 175 7 1½
					„ Central ditto - - 872 15 5¼
					5,335 10 3¾
					Deduct decrease in the Southern Province 1,690 17 -¾
					Net Increase - - £. 3,644 13 3
Rent on Government lands and houses.	1,233 1 6¼	1,234 3 9¾	1 2 3½	- - -	No remark seems called for.
Collections at rest houses - -	143 - 2¾	112 16 4¾	- - -	30 3 10	
Profit and Loss:					
Premium on bills and difference of exchange.	1,832 17 1¼	1,002 6 6¾	- - -	830 10 6½	- - The decrease was under the head "Difference of Exchange," owing to larger remittances in specie having been received from India in 1842 than in 1843.
Interest on arrears of rents, &c. -	697 7 6	1,101 4 7	403 17 1	- - -	- - Attributable to the increase in the amount of arrears recovered in 1843.
Interest on monies lent out by the Loan Boad.	753 4 7½	541 - 5½	- - -	212 4 2	No remark seems called for.
Interest on monies to the saving's bank.	11 9 11	- - -	- - -	11 9 11	
Interest on monies in the hands of the Colonial agents in India.	2 15 5	13 19 11	11 4 6	- - -	
Fines and forfeitures - - -	929 17 -¾	869 12 6¾	- - -	60 4 6	
Government gazettes, calendars, &c.	100 3 -¼	166 4 11¾	66 1 11½	- - -	
Master attendants, hire of Government moorings, boats, anchors, &c.	55 9 6	46 5 9	- - -	9 3 9	
Licences to bakers, receipts for -	3 15 -	1 10 -	- - -	2 5 -	
Gunpowder, sale of, to civil departments, &c.	278 14 -	126 6 8	- - -	152 7 4	
Surplus of quarterly hospital stoppages.	52 14 5	80 6 4¾	27 11 11¾	- - -	
Receipts on account of the recruiting service, to be hereafter accounted for.	662 16 7¾	266 12 11¼	- - -	396 3 8½	
Commissariat and colonial stores and provisions, sale of, and stoppages for issues to the troops.	18,063 11 6¼	19,873 2 5½	1,809 10 11¼	- - -	- - Increase in the amount of colonial stores sold.
Building material department, sale of materials.	383 14 6	- - -	- - -	383 14 6	- - Included in the Commissariat receipts in 1843.
Salaries and allowances refunded by certain civil and military officers.	280 8 2	110 18 2	- - -	169 10 -	No remark seems called for.
Poundage on cattle found straying in the Government preserved cinnamon plantations.	30 5 3	25 8 3½	- - -	4 16 11½	
Government steamer Seaforth, freight and passage-money received.	1,722 6 9	2,469 8 11½	747 2 2½	- - -	
Books and stationery sold at the Government schools.	77 17 -½	- - -	- - -	77 17 -½	

HEADS OF REVENUE.	Amount collected in 1842.	Amount collected in 1843.	Increase in 1843.	Decrease in 1843.	Cause of Increase or Decrease.
Casual Revenue and Incidental Receipts—*continued.*	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
Profit and Loss—*continued.*					
Pay of deceased and deserted pioneers refunded by the Commissioner of Roads Department.	119 17 11¾	34 6 9	- - -	85 11 2¾	No remark seems called for.
Cost of barrack furnitures and tools lost and damaged by the troops and pioneer establishment, and recovered.	67 - 11¾	67 13 8	- 12 8¼	- - -	
Fees paid for surveying Government lands refunded by the purchasers.	159 12 4½	109 12 4½	- - -	50 - -	
Amount of certain old and unclaimed fiscal's deposits transferred by the Government agent at Galle for the use of Government.	87 9 2	351 1 1	263 11 11	- - -	
Amount stolen from the Annaradhapora Cutcherry, since recovered in part.	47 16 6	- - -	- - -	47 16 6	
Proceeds of sundry old and unserviceable stores and materials sold by the civil departments.	134 13 4	156 8 5	21 15 1	- - -	
Expenses incurred on account of the shipwrecked crew of the ship "Allalavie," recovered by the agents at Bombay.	- - -	107 3 6	107 3 6	- - -	
Loss on tents supplied by the agents at Calcutta recovered.	- - -	164 13 3½	164 13 3½	- - -	
Duty on timber collected at Trincomale.	- - -	- 17 -	- 17 -	- - -	
Miscellaneous receipts - -	186 15 11¼	207 18 3¾	21 2 4½	- - -	
TOTAL - - £.	316,743 15 1¼	374,533 7 6¾	62,979 17 9¾	5,190 5 4¼	
Deduct Decrease - - - - - £.			5,190 5 4¼		
Net Increase in 1843 - - - - - - - £.			57,789 12 5½		

ABSTRACT OF REVENUE.

	1842.	1843.	Increase in 1843.	Decrease in 1843.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Receipts at the General Treasury - - - -	99,017 7 10¼	143,688 5 1¾	44,670 17 3½	—
Ditto by the Government agent, Western Province -	102,704 14 5¼	113,853 5 8¾	11,148 11 3½	—
Ditto - - - ditto - - - Eastern - ditto -	10,879 16 1½	11,257 13 8	377 17 6½	—
Ditto - - - ditto - - - Southern ditto -	43,337 17 5¼	45,287 13 7	1,949 16 1¾	—
Ditto - - - ditto - - - Northern ditto -	29,184 6 11½	28,571 9 9¼	- - -	612 17 2¼
Ditto - - - ditto - - - Central - ditto -	31,619 12 3½	31,874 19 8	255 7 4½	—
£.	316,743 15 1¼	374,533 7 6¾	58,402 9 7¾	612 17 2¼
Deduct Decrease - - £.			612 17 2¼	
Increase in 1843 - - - - £.			57,789 12 5½	

GENERAL ABSTRACT of the Comparative Yearly Statements of the Civil and Military Expenditure, Colony of *Ceylon*, for the Years ended 31 December 1842 and 1843.

	Expenditure in 1842.	Expenditure in 1843.	Decrease in 1843.
	£. s. d.	£. s. d.	£. s. d.
Civil Expenditure, as per Statement, Letter (A) - - -	200,478 17 6 ¾	199,823 11 3 ½	655 6 3 ¼
Military and Commissariat Expenditure, as per Statement, Letter (B) - - - - - - - - - - - - -	97,084 15 1 ½	90,270 9 5	6,814 5 8 ½
Total Expenditure - - - £.	297,563 12 8 ¼	290,094 – 8 ½	7,469 11 11 ¾

ABSTRACT of the Comparative Yearly Statement of the Colonial Civil Expenditure, Colony of *Ceylon*, for the Years ended 31 December 1842 and 1843.

Heads of Expenditure.		1842.	1843.	Increase in 1843.	Decrease in 1843.
Arrears of Expenditure of former Years:		£. s. d.	£. s. d.	£. s. d.	£. s. d.
Charges sanctioned by Her Majesty's Government:					
Civil Fixed Establishment - - - -		4 5 6	27 8 1 ½	23 2 7 ½	—
Judicial - - - ditto - - - - -		87 11 4 ¾	3 11 8	- - -	83 19 8 ¾
Revenue - - - ditto - - - - -		101 4 1	1,633 2 – ¾	1,531 17 11 ¾	—
	£.	193 – 11 ¾	1,664 1 10 ¼	1,555 – 7 ¼	83 19 8 ¾
Civil Provisional Establishment - - -		- - -	660 18 7 ½	660 18 7 ½	—
Judicial - - - ditto - - - - -		2 10 –	1 14 6	- - -	– 15 6
Revenue - - - ditto - - - - -		3 3 –	- - -	- - -	3 3 –
	£.	5 13 –	662 13 1 ½	660 18 7 ½	3 18 6
Civil Fixed Allowances - - - - -		7 15 10	1,130 7 9 ½	1,122 11 11 ½	—
Revenue - - ditto - - - - - -		34 6 6	1 18 6	- - -	32 8 –
	£.	42 2 4	1,132 6 3 ½	1,122 11 11 ½	32 8 –
Civil Ordinary Contingencies - - - -		16 6 7	64 6 –	47 19 5	—
In all, Charges sanctioned by Her Majesty's Government - -	£.	257 2 10 ¾	3,523 7 3 ¼	3,386 10 7 ¼	120 6 2 ¾
Charges sanctioned by the Legislative Council:					
Judicial Provisional Establishment - - -		18 2 5	5 3 10	- - -	12 18 7
Revenue - - - ditto - - - - -		– 15 –	- - -	- - -	– 15 –
	£.	18 17 5	5 3 10	- - -	13 13 7
Civil Fixed Allowances - - - - -		16 9 4 ½	8 19 –	- - -	7 10 4 ½
Civil Ordinary Contingencies - - - -		362 5 – ¾	313 4 – ½	- - -	49 1 – ¼
Judicial - - ditto - - - - - -		407 14 3 ¾	1,060 11 11 ½	652 17 7 ¾	—
Revenue - - ditto - - - - - -		676 3 5 ¼	550 5 1	- - -	125 18 4 ¼
	£.	1,462 12 2 ¼	1,933 – 1	652 17 7 ¾	182 9 9
Civil Incidental Contingencies - - - -		821 15 – ¾	1,457 10 5 ¼	635 15 4 ½	—
Judicial - - ditto - - - - - -		60 5 – ¼	113 13 4 ½	53 8 4 ¼	—
Revenue - - ditto - - - - - -		770 4 1 ¼	612 8 1 ¼	- - -	157 16 –
	£.	1,652 4 2 ¼	2,183 11 11	689 3 8 ¾	157 16 –
In all, Charges sanctioned by the Legislative Council - -	£.	3,133 13 9 ½	4,121 15 10	1,342 1 4 ½	353 19 4
In all, Arrears of Former Years - -	£.	3,390 16 8 ¼	7,645 3 1 ¼	4,728 11 11 ¾	474 5 6 ¾

Heads of Expenditure.		1842.	1843.	Increase in 1843.	Decrease in 1843.
Expenditure of the Current Year:		£. s. d.	£. s. d.	£. s. d.	£. s. d.
Charges sanctioned by Her Majesty's Government:					
Civil Fixed Establishment		36,740 9 6½	38,392 10 8¾	1,652 1 2¼	—
Judicial - - - ditto		29,811 9 5½	29,043 17 1	- - -	767 12 4½
Revenue - - - ditto		31,071 3 8	33,628 15 11¼	2,557 12 3¼	—
	£.	97,623 2 8	101,065 3 9	4,209 13 5½	767 12 4½
Civil Provisional Establishment		7,218 6 1	8,053 8 3	835 2 2	—
Judicial - - - ditto		3,947 12 5½	4,583 9 2½	635 16 9	—
Revenue - - - ditto		309 6 –	335 18 10	26 12 10	—
	£.	11,475 4 6½	12,972 16 3½	1,497 11 9	—
Civil Fixed Allowances		4,699 19 4	4,933 9 11½	233 10 7½	—
Judicial - - ditto		280 – –	205 – –	- - -	75 – –
Revenue - - ditto		2,967 19 11¼	2,953 2 7¾	- - -	14 17 3½
Fixed Allowances paid by the Government Agents in India		3,548 14 5	3,378 15 10	- - -	169 18 7
	£.	11,496 13 8¼	11,470 8 5¼	233 10 7½	259 15 10½
Civil Ordinary Contingencies		117 2 11	1,448 11 7½	1,331 8 8½	—
Civil Incidental Contingent Salaries		- - -	2 – 6	2 – 6	—
Judicial - - - ditto		3 7 6	428 9 –	425 1 6	—
	£.	120 10 5	1,879 1 1½	1,758 10 8½	—
In all, Charges sanctioned by Her Majesty's Government	£.	120,715 11 3¾	127,387 9 7¼	7,699 6 6½	1,027 8 3
Charges sanctioned by the Legislative Council:					
Civil Provisional Establishment		935 13 –	142 13 4	- - -	792 19 8
Judicial - - - ditto		3,027 10 4	2,896 14 2	- - -	130 16 2
Revenue - - - ditto		296 3 4	- - -	- - -	296 3 4
	£.	4,259 6 8	3,039 7 6	- - -	1,219 19 2
Civil Fixed Allowances		4,023 9 –¾	3,400 5 9	- - -	623 3 3¾
Judicial - - ditto		132 5 2	128 16 6	- - -	3 8 8
Revenue - - ditto		267 18 4	338 4 –	70 5 8	—
	£.	4,423 12 6¾	3,867 6 3	70 5 8	626 11 11¾
Civil Ordinary Contingencies		8,905 4 –¼	8,514 19 10	- - -	390 4 2¼
Judicial - - - ditto		6,127 – 2¾	4,741 14 10¾	- - -	1,385 5 4
Revenue - - - ditto		4,301 7 10½	2,503 16 2¾	- - -	1,797 11 7¾
	£.	19,333 12 1½	15,760 10 11½	- - -	3,573 1 2
Civil Incidental Contingencies		32,476 15 9¾	30,198 13 10¾	- - -	2,278 1 11
Judicial - - - ditto		3,211 5 6¾	3,095 19 7¼	- - -	115 5 11½
Revenue - - - ditto		11,037 15 2½	7,240 – 10¼	- - -	3,797 14 4¼
Incidental Contingencies paid by the Government and Agents in India		1,630 1 7½	1,588 19 6¼	- - -	41 2 1¼
	£.	48,355 18 2½	42,123 13 10½	- - -	6,232 4 4
In all, Charges sanctioned by the Legislative Council	£.	76,372 9 6¾	64,790 18 7	70 5 8	11,651 16 7¾
In all, Expenditure of the Current Year	£.	197,088 – 10½	192,178 8 2¼	7,769 12 2½	12,679 4 10¾
In all, Expenditure, including Arrears of former Years	£.	200,478 17 6¾	199,823 11 3½	12,498 4 2¼	13,153 10 5½
			Deduct Increase	£.	12,498 4 2¼
			Net Decrease in 1843	£.	655 6 3¼

(A.)—CIVIL.

COMPARATIVE YEARLY STATEMENT of the Colonial Civil Expenditure, Colony of *Ceylon*, for the Years ended 31 December 1842 and 1843.

Heads of Expenditure.	1842.	1843.	Increase in 1843.	Decrease in 1843.	Causes of Increase or Decrease.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	*See* Statement of Particulars, No.
Ordinary Charges sanctioned by Her Majesty's Government:					
Civil Fixed Establishment:					
His Excellency the Governor	7,101 18 6	7,104 8 –	2 9 6	- - -	1
Colonial Secretary	5,229 8 6¼	5,713 12 –¼	484 3 6	- - -	2 & 75
Treasurer	2,187 17 4	2,277 14 –	89 16 8	- - -	3
Auditor and Accountant-general and Comptroller of Revenue	2,926 12 9	2,281 4 11¼	- - -	645 7 9¾	4
Civil Engineer and Surveyor-general	3,144 2 5	3,216 13 1	72 10 8	- - -	5 & 76
Commissioner of Roads	7,360 13 1½	8,683 12 3½	1,322 19 2	- - -	6 & 77
Principal Civil Medical Officer	1,253 5 –	1,782 2 –¼	528 17 –¼	- - -	7
Superintendent Botanical Garden	372 18 3½	309 12 6½	- - -	63 5 9	8
Chairman of the Savings Bank	100 – –	100 – –	- - -	- - -	9
Master Attendant, Colombo	1,151 – 5	1,123 14 10½	- - -	27 5 6½	10
Ditto - - - Galle	763 14 –	777 4 –	13 10 –	- - -	11
Ditto - - - Trincomalie	546 14 –	546 14 –	- - -	- - -	12
Government steam-vessel Seaforth	1,203 1 6	1,061 11 2¼	- - -	141 10 3½	13
Government Agent of the Western Province	137 10 6	261 2 –	123 11 6	- - -	14
Ditto - - - - of the Eastern Province	40 10 –	81 – –	40 10 –	- - -	15
Ditto - - - - of the Southern Province	35 4 –	70 8 –	35 4 –	- - -	16
Ditto - - - - of the Northern Province	66 1 6	101 8 –	35 6 6	- - -	17
Ditto - - - - of the Central Province	22 1 –	44 2 –	22 1 –	- - -	18
Ecclesiastical Department	6,972 12 10	7,168 14 9¾	196 1 11¾	- - -	19
Chaplain of the Scotch Church	523 12 6	548 15 –	25 2 6	- - -	20
Ditto - of the Dutch Church	489 9 8	501 4 –	11 14 4	- - -	21
Queen's Visitor	709 10 –	393 13 4	- - -	315 16 8	22 & 24
Establishment of Government schools	1,620 17 9¼	2,297 8 10¼	676 11 1	- - -	23
Judicial Fixed Establishment:					
Chief Justice	2,770 – –	2,770 – –	- - -	- - -	25
Senior Puisne Justice	1,680 – –	1,677 1 11	- - -	2 18 1	26
Second Puisne Justice	1,680 – –	1,665 – –	- - -	15 – –	27
Queen's Advocate	1,354 6 6	1,308 – –	- - -	46 6 6	28
Deputy Queen's Advocate	1,045 – –	1,045 – –	- - -	- - -	29
Registrar of the Supreme Court	1,808 6 –	1,754 6 –	- - -	54 – –	30
District Judge of Colombo, No. 1. South	1,255 8 –	1,427 19 7	172 11 7	- - -	31 & 78
Ditto - - - - ditto - No. 1. North	1,600 1 4	1,283 8 –	- - -	316 13 4	32 & 79
Ditto - - - - ditto - No. 2	734 13 4	725 5 –	- - -	9 8 4	33
Ditto - - - - ditto - No. 4	713 14 6	738 15 –	25 – 6	- - -	34
Ditto - - - - ditto - No. 6	459 – 8	467 4 –	8 3 4	- - -	35
Ditto - - of Chilaw and Putlam	475 19 –	450 – 8	- - -	25 18 4	36
Ditto - - of Manaar and Nuwar Kalawye	993 18 9	881 – 8¾	- - -	112 18 –¼	37,44 &8
Ditto - - of Jaffna	1,217 10 6	1,062 8 7¼	- - -	155 1 10¾	38
Ditto - - of Wallegammo	322 1 –	318 6 –	- - -	3 15 –	39
Ditto - - of Waddemoratche	252 6 –	250 16 –	- - -	1 10 –	40
Ditto - - of Tenmoratche and Patchelepale	322 1 –	318 6 –	- - -	3 15 –	41
Ditto - - of the Islands	254 8 6	200 1 –	- - -	54 7 6	42
Ditto - - of the Wanny	304 1 –	300 6 –	- - -	3 15 –	43
Ditto - - of Amblangodde	346 – –	346 – –	- - -	- - -	45
Ditto - - of Galle	1,297 12 –	1,289 2 –	- - -	8 10 –	46
Ditto - - of Matura	822 13 4	838 – –	15 6 8	- - -	47
Ditto - - of Hambangtotte	383 – –	367 11 10	- - -	15 3 2	48
Ditto - - of Tangalle	360 – –	357 – –	- - -	3 – –	49
Ditto - - of Seven Korles	887 5 –	896 – –	8 15 –	- - -	50
Ditto - - of Four and Three Korles	318 15 –	325 – –	6 5 –	- - -	51
Ditto - - of Kandy, South	761 14 –	803 7 4	41 13 4	- - -	52 & 80
Ditto - - of Kandy, North	917 15 8	951 4 –	33 8 4	- - -	53 & 81
Ditto - - of Matelle	738 1 8	717 13 4	- - -	20 8 4	54
Ditto - - of Badulla	461 13 4	508 15 –	47 1 8	- - -	55
Ditto - - of Nuwer Ellia	282 17 6	281 – –	- - -	1 17 6	56
Ditto - - of Batticaloa	492 1 –	500 16 –	8 15 –	- - -	57
Ditto - - of Trincomalie	1,184 3 6	1,171 1 –	- - -	13 2 6	58
Fiscal of the Western Province	1,086 19 1½	1,074 1 –	- - -	12 18 1½	83
Ditto - the Eastern Province	240 14 7½	244 10 1½	3 15 6	- - -	59
Ditto - the Southern Province	508 3 1	874 19 8	366 16 7	- - -	60
Ditto - the Northern Province	580 14 6	576 18 –	- - -	3 16 6	61
Ditto - the Central Province	608 4 6	609 14 6	1 10 –	- - -	62 & 84
Superintendent of Police	1,892 8 –	1,892 8 –	- - -	- - -	63 & 85
Commissioner of the Loan Board	345 10 –	359 – –	13 10 –	- - -	64

Heads of Expenditure.	1842. £. s. d.	1843. £. s. d.	Increase in 1843. £. s. d.	Decrease in 1843. £. s. d.	Cause of Increase or Decrease *See* Statement of Particulars, No.
Ordinary Charges sanctioned by Her Majesty's Government—*continued.*					
Revenue Fixed Establishment:					
Government Agent of the Western Province -	6,490 16 5½	7,360 6 –	869 9 6½	– – –	65
Ditto - - ditto - - Eastern Province -	2,668 3 8	3,328 12 –¼	660 8 4½	– – –	66 & 86
Ditto - - ditto - - Southern Province -	4,769 19 2¼	5,134 7 1	364 7 10¾	– – –	67 & 87
Ditto - - ditto - - Northern Province -	4,136 5 7¼	4,154 5 7¼	18 – –	– – –	68 & 88
Ditto - - ditto - - Central Province -	3,219 3 10	3,694 16 2¾	475 12 4¾	– – –	69 & 89
Postmaster-general - - - - -	3,547 16 9	3,732 12 2½	184 15 5½	– – –	70 & 90
Collector of Customs, Western Province - -	3,999 6 8	4,011 – –	11 13 4	– – –	71
Ditto - - - - Southern Province -	615 13 4	634 – –	18 6 8	– – –	73
Ditto - - - - Northern and Eastern Province.	1,933 4 2	1,914 15 7½	– – –	18 8 6½	72 & 74
Civil Fixed Allowances:					
Treasurer - - - - - - - - -	4,633 6 –	4,819 1 7½	185 15 7½	– – –	91
Civil Engineer and Surveyor-general - -	66 13 4	114 8 4	47 15 –	– – –	92
Judicial Fixed Allowances:					
District Judge of Jaffna - - - - -	250 – –	175 – –	– – –	75 – –	93
Ditto - - of Four and Three Korles - -	30 – –	30 – –	– – –	– – –	94
Revenue Fixed Allowances:					
Government Agent of the Western Province -	688 – –	655 18 –	– – –	32 2 –	95
Ditto - - ditto - - Southern Province -	169 4 –	166 19 –	– – –	2 5 –	96
Ditto - - ditto - - Central Province -	1,218 3 –	1,203 2 6	– – –	15 – 6	97
Postmaster-general - - - - -	538 16 –	538 16 –	– – –	– – –	98
Collector of Customs, Western Province -	353 16 11¼	388 7 1¾	34 10 2½	– – –	99
Fixed Allowances Paid by the Governments and Agents in India:					
Government of Fort St. George - - -	3,248 14 5	3,078 15 10	– – –	169 18 7	100
Agents at Madras - - - - - -	300 – –	300 – –	– – –	– – –	101
Civil Ordinary Contingencies:					
Treasurer - - - - - - - - -	117 2 11	1,448 11 7½	1,331 9 6½	– – –	102
Civil Incidental Contingent Salaries:					
Ecclesiastical Department - - - -	– – –	1 2 6	1 2 6	– – –	103
Chaplain of the Dutch Church - - -	– – –	– 18 –	– 18 –	– – –	104
Judicial Incidental Contingent Salaries:					
Fiscal of the Western Province - - -	3 7 6	13 10 –	10 2 6	– – –	105
Queen's Advocate - - - - - - -	– – –	411 5 –	411 5 –	– – –	106
District Judge of Galle - - - - -	– – –	3 8 –	3 8 –	– – –	107
Ditto - - of Nuwer Kalawie - - -	– – –	– 6 –	– 6 –	– – –	108
In all, Charges Ordinary sanctioned by Her Majesty's Government - £.	120,715 11 3¾	127,387 9 7¼	9,062 7 1¼	2,390 8 9¾	
Deduct Decrease - - - £.			2,390 8 9¾		
Increase in 1843 - - - - - - - £.			6,671 18 3½		
Extraordinary Charges sanctioned by the Legislative Council:					
Civil Provisional Establishment:					
Colonial Secretary - - - - -	455 9 2	39 13 4	– – –	415 15 10	109
Commissioner of Roads - - - - -	415 17 10	99 – –	– – –	316 17 10	110
Principal Civil Medical Officer - - -	10 10 –	– – –	– – –	10 10 –	111
Ecclesiastical Department - - - -	17 – –	4 – –	– – –	13 – –	112
Queen's Visitor - - - - - - -	12 10 –	– – –	– – –	12 10 –	113
Chaplain of the Scotch Church - - -	16 17 6	– – –	– – –	16 17 6	114
Government Agent, Western Province - -	7 8 6	– – –	– – –	7 8 6	115

(*continued*)

Heads of Expenditure.	1842.	1843.	Increase in 1843.	Decrease in 1843.	Cause of Increase or Decrease. See Statement of Particulars, No.
Extraordinary Charges sanctioned by the Legislative Council—*continued.*					
Judicial Provisional Establishment:	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
Registrar Supreme Court	87 – –	87 – –	– – –	– – –	116
District Judge of Colombo, No. 1, South	407 11 –	382 9 2	– – –	25 1 10	117
Ditto No. 1, North	76 11 –	76 11 –	– – –	– – –	118
Ditto Wanny	3 15 –	– – –	– – –	3 15 –	119
Ditto Galle	27 – –	27 – –	– – –	– – –	120
Ditto Four and Three Korles	164 6 8	161 – –	– – –	3 6 8	121
Ditto Kandy, South	105 6 –	93 6 –	– – –	12 – –	122
Ditto Kandy, North	95 8 –	97 16 –	2 8 –	– – –	123
Ditto Matelle	38 – –	38 – –	– – –	– – –	124
Fiscal of the Western Province	922 3 6	900 10 –	– – –	21 13 6	125
Ditto Eastern Province	14 12 6	13 10 –	– – –	1 2 6	126
Ditto Southern Province	51 6 8	– – –	– – –	51 6 8	127
Ditto Central Province	56 – –	56 – –	– – –	– – –	128
Superintendent of Police	978 10 –	963 12 –	– – –	14 18 –	129
Revenue Provisional Establishment:					
Government Agent of the Eastern Province	39 11 8	– – –	– – –	39 11 8	130
Ditto ditto Southern Province	100 – –	– – –	– – –	100 – –	131
Ditto ditto Northern Province	42 5 –	– – –	– – –	42 5 –	132
Ditto ditto Central Province	45 16 8	– – –	– – –	45 16 8	133
Postmaster General	68 10 –	– – –	– – –	68 10 –	134
Civil Fixed Allowances:					
Treasurer	351 15 2½	176 5 10½	– – –	175 9 4	135
Civil Engineer and Surveyor-general	37 4 2	– – –	– – –	37 4 2	136
Government Agent of the Western Province	495 13 8½	357 4 9	– – –	138 8 11½	137
Ditto ditto Southern Province	40 10 –	40 10 –	– – –	– – –	138
Ditto ditto Eastern Province	8 8 –	8 8 –	– – –	– – –	139
Ditto ditto Northern Province	47 16 7½	27 – –	– – –	20 16 7½	140
Ditto ditto Central Province	308 9 6	260 17 6	– – –	47 12 –	141
Charitable Establishment	2,733 11 10¼	2,529 19 7½	– – –	203 12 2¾	142
Judicial Fixed Allowances:					
Superintendent of Police	132 5 2	128 16 6	– – –	3 8 8	143
Revenue Fixed Allowances:					
Government Agent, Northern Province	3 15 –	– – –	– – –	3 15 –	144
Ditto Central Province	39 18 –	27 – –	– – –	12 18 –	145
Postmaster-general	224 5 4	311 4 –	86 18 8	– – –	146
Civil Ordinary Contingencies:					
Treasurer	87 5 3	65 17 3	– – –	21 8 –	147
Civil Engineer and Surveyor-general	83 8 5¾	87 13 3½	4 4 9¾	– – –	148
Commissioner of Roads	171 5 9¾	150 4 5¼	– – –	21 1 4½	149
Principal Civil Medical Officer	405 11 3¾	547 12 11½	142 1 7¾	– – –	150
Government Agent of the Western Province	5,270 8 10¼	3,505 8 –¼	– – –	1,765 – 10	151
Ditto ditto Eastern Province	8 6 1	3 8 1	– – –	4 18 –	152
Ditto ditto Southern Province	1,123 1 4	728 11 9	– – –	394 9 7	153
Ditto ditto Northern Province	238 7 2	182 4 4	– – –	56 2 10	154
Ditto ditto Central Province	1,379 8 9¼	3,115 19 3	1,736 10 5¾	– – –	155
Charitable Establishment	138 – 11½	128 – 5½	– – –	10 – 6	156
Judicial Ordinary Contingencies:					
Registrar of the Supreme Court	1,079 15 11½	1,048 3 1¾	– – –	31 12 9¾	157
District Judge of Colombo, No. 1, South	31 16 –¼	33 1 10	1 5 9¾	– – –	158
Ditto ditto No. 1, North	30 14 1¼	33 1 10	2 7 8¾	– – –	159
Ditto ditto No. 2, North	16 1 9¼	12 10 4	– – –	3 11 5¼	160
Ditto ditto No. 4, North	14 12 11	15 1 8	– 8 9	– – –	161
Ditto ditto No. 6, North	11 11 –	9 1 –½	– – –	2 9 11½	162
Ditto Chilaw and Putlam	7 15 8¾	5 15 11½	– – –	1 19 9¼	163
Ditto Manaar and Nuwer Kalawije	2 1 8½	2 17 2¼	– 15 5¾	– – –	164
Ditto Jaffna	14 9 5	22 10 5¾	8 1 –¾	– – –	165
Ditto Wallegammo	2 11 10¼	4 5 2¾	1 13 4½	– – –	166
Ditto Waddemoratche	7 5 –	5 15 4½	– – –	1 9 7½	167
Ditto Tenmoratche	7 3 –	4 1 3½	– – –	3 1 8½	168
Ditto the Islands	2 16 –¼	2 9 10¼	– – –	– 6 2	169
Ditto the Wanny	– 11 8¼	– 3 8	– – –	– 8 –¼	170

Heads of Expenditure.	1842.	1843.	Increase in 1843.	Decrease in 1843.	Cause of Increase or Decrease.
Extraordinary Charges Sanctioned by the Legislative Council—*continued.*					*See* Statement of Particulars, No.
Judicial Ordinary Contingencies—*continued.*	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
District Judge of Amblangodde	5 17 6¼	7 8 5¼	1 10 11	- - -	171
Ditto - - - Galle	50 3 8½	52 4 9½	2 1 1	- - -	172
Ditto - - - Matura	30 12 -	29 14 7	- - -	- 17 5	173
Ditto - - - Hambangtotte	3 4 3½	2 18 8¾	- - -	- 5 6¾	174
Ditto - - - Tangalle	10 5 7¾	7 2 11	- - -	3 2 8¾	175
Ditto - - - Seven Korles	4 19 4¾	5 9 -¼	- 9 7½	- - -	176
Ditto - - - Three and Four Korles	1 14 5	7 10 11½	5 16 6½	- - -	177
Ditto - - - Kandy, South	25 8 5½	28 12 11¾	3 4 6¼	- - -	178
Ditto - - - Matelle	13 12 10¼	8 9 2¼	- - -	5 3 8	179
Ditto - - - Nuwer Ellia	4 18 11¾	2 7 -¾	- - -	2 11 11	180
Ditto - - - Badulla	17 11 11	11 19 1¾	- - -	5 12 9¼	181
Ditto - - - Trincomalie	14 8 5	11 6 5¼	- - -	3 1 11¾	182
Ditto - - - Batticaloa	13 8 1	13 6 5	- - -	- 1 8	183
Fiscal of the Western Province	1,328 3 -¾	835 10 2½	- - -	492 12 10¼	184
Ditto - - Southern Province	917 16 6½	789 19 5¾	- - -	127 17 -¾	185
Ditto - - Eastern Province	224 17 1¾	154 14 11	- - -	70 2 2¾	186
Ditto - - Northern Province	1,146 4 8¼	771 18 -¾	- - -	374 6 7½	187
Ditto - - Central Province	1,084 6 11	802 2 8	- - -	282 4 3	188
Revenue Ordinary Contingencies:					
Government Agent, Western Province	1,193 8 1½	1,120 13 10	- - -	72 14 3½	189
Ditto - - - - Eastern Province	741 2 6½	119 16 7¾	- - -	621 5 10¾	190
Ditto - - - - Southern Province	583 4 -¾	446 2 5	- - -	137 1 7¾	191
Ditto - - - - Northern Province	1,353 13 5½	582 8 1¾	- - -	771 5 3¾	192
Ditto - - - - Central Province	264 17 8¼	151 18 5¼	- - -	112 19 3	193
Postmaster-general	162 2 -	79 16 9	- - -	82 5 3	194
Collector of Customs, Western Province	3 - -	3 - -	- - -	- - -	195
Civil Incidental Contingencies:					
Colonial Secretary	337 1 6½	320 14 6¾	- - -	16 6 11¾	196
Treasurer	3,729 11 11¼	2,056 16 5¼	- - -	1,672 15 6	197
Auditor-general and Comptroller of Revenue	34 3 11½	108 6 8	74 2 8½	- - -	198
Civil Engineer and Surveyor-general	154 14 6¼	480 2 2¼	325 7 8	- - -	199
Commissioner of Roads	2,109 15 5	2,308 14 11	198 19 6	- - -	200
Principal Civil Medical Officer	2,385 14 9¼	2,962 10 8	576 15 10¾	- - -	201
Superintendent, Botanical Garden	427 8 11¼	238 18 -½	- - -	188 10 10¾	202
Master Attendant of Colombo	263 15 7¾	164 10 5	- - -	99 5 2¾	203
Ditto - - - - Galle	8 6 9	4 16 10	- - -	3 9 11	204
Ditto - - - - Trincomalie	19 12 11½	17 13 1½	- - -	1 19 10	205
Government Agent of the Western Province	7,196 6 -	8,241 8 7½	1,045 2 7½	- - -	206
Ditto - - ditto - - Eastern Province	1,379 17 3	481 15 10	- - -	898 1 5	207
Ditto - - ditto - - Southern Province	2,390 3 4½	2,979 16 6	589 13 1½	- - -	208
Ditto - - ditto - - Northern Province	4,640 18 3¼	3,736 3 5	- - -	904 14 10¼	209
Ditto - - ditto - - Central Province	5,173 19 5¾	2,946 7 9½	- - -	2,227 11 8¼	210
Ecclesiastical Department	160 2 -	88 15 7¾	- - -	71 6 4¼	211
Queen's Visitor	2 - -	- - -	- - -	2 - -	212
Chaplain of the Scotch Presbyterian Church	- - -	3 15 -	3 15 -	- - -	213
Ditto - - - Dutch Presbyterian Church	6 15 -	- - -	- - -	6 15 -	214
Establishment of Government Schools	1,711 19 1	2,688 2 8¾	976 3 7¾	- - -	215
Charitable Establishment	344 8 11	369 4 6	24 15 7	- - -	216
Judicial Incidental Contingencies:					
Queen's Advocate	9 - -	120 15 -	111 15 -	- - -	217
Registrar of the Supreme Court	87 2 -	79 18 -	- - -	7 4 -	218
District Judge of Colombo, No. 1, South	248 16 -¼	350 2 3	101 6 2¾	- - -	219
Ditto - - ditto - - No. 1, North	111 10 2	135 8 1	23 17 11	- - -	220
Ditto - - ditto - - No. 2	81 10 5½	73 5 7¼	- - -	8 4 10¼	221
Ditto - - ditto - - No. 4	53 8 2	45 12 8	- - -	7 15 6	222
Ditto - - ditto - - No. 6	34 18 -	36 4 -	1 6 -	- - -	223
District Judge of Chilaw and Putlam	75 2 -	61 8 6	- - -	13 13 6	224
Ditto - - - Manaar	10 9 3	13 12 -	2 12 9	- - -	225
Ditto - - - Jaffna	125 - 5¼	114 8 4½	- - -	10 12 -¾	226
Ditto - - - Wallegammo	14 6 -	17 14 -	3 8 -	- - -	227
Ditto - - - Waddemoratche	90 18 3	80 2 8	- - -	10 15 7	228
Ditto - - - Tenmoratche	27 17 3	29 19 10¼	2 2 7¼	- - -	229
Ditto - - - the Islands	58 - -	7 2 -	- - -	50 18 -	230
Ditto - - - Nuwer Kalawia	- 6 4	- - -	- - -	- 6 4	231
Ditto - - - the Wanny	- 6 -	9 - 6	8 14 6	- - -	232
Ditto - - - Amblangodde	15 7 8	4 14 6	- - -	10 13 2	233

(*continued*)

Heads of Expenditure.	1842. £. s. d.	1843. £. s. d.	Increase in 1843. £. s. d.	Decrease in 1843. £. s. d.	Cause of Increase or Decrease. See Statement of Particulars, No.
Extraordinary Charges Sanctioned by the Legislative Council—*continued.*					
Judicial Incidental Contingencies—*continued.*					
District Judge of Galle	89 13 1½	84 2 –	- - -	5 11 1½	234
Ditto Matura	34 14 9	35 7 –	– 12 3	- - -	235
Ditto Hambangtotte	3 7 6	2 6 10½	- - -	1 – 7½	236
Ditto Tangalle	12 9 6	17 4 1	4 14 7	- - -	237
Ditto Seven Korles	10 – –	12 15 –	2 15 –	- - -	238
Ditto Four and Three Korles	50 11 9	48 3 6	- - -	2 8 3	239
Ditto Kandy, South	21 – –	42 6 –	21 6 –	- - -	240
Ditto Kandy, North	- - -	– 18 –	– 18 –	- - -	241
Ditto Matelle	26 1 6	7 18 6	- - -	18 3 –	242
Ditto Nuwer Ellia	21 – –	5 11 6	- - -	15 8 6	243
Ditto Badulla	6 17 –	27 6 –	20 9 –	- - -	244
Ditto Trincomalie	43 13 4½	56 16 7½	13 3 3	- - -	245
Ditto Batticaloa	35 7 2½	45 5 –	9 17 9½	- - -	246
Fiscal of the Western Province	168 9 10½	198 16 1¼	30 6 2¾	- - -	247
Ditto Eastern Province	80 9 9¾	131 11 1½	51 1 3¾	- - -	248
Ditto Southern Province	716 12 5¼	146 8 2¾	- - -	570 4 2½	249
Ditto Northern Province	247 12 3½	353 10 11½	105 18 8	- - -	250
Ditto Central Province	379 1 10¾	650 1 –¼	270 19 1½	- - -	251
Superintendent of Police	206 5 6½	50 4 1	- - -	156 1 5½	252
Commissioner of the Loan Board	13 10 –	- - -	- - -	13 10 –	253
Revenue Incidental Contingencies:					
Government Agent, Western Province	5,367 11 –¾	3,120 14 3½	- - -	2,246 16 9¼	254
Ditto Eastern Province	485 15 5½	114 10 8	- - -	371 4 9½	255
Ditto Southern Province	1,143 10 10¼	791 7 11	- - -	352 2 11¼	256
Ditto Northern Province	939 3 9¼	719 12 4¾	- - -	219 11 4½	257
Ditto Central Province	632 15 11¾	346 – 11½	- - -	286 15 –¼	258
Postmaster-general	800 7 11¼	753 12 4¼	- - -	46 15 7	259
Warehouse-keeper	555 1 10	376 13 1½	- - -	178 8 8½	260
Superintendent, Cinnamon Sorting Establishment	46 16 –	- - -	- - -	46 16 –	261
Collector of Customs, Western Province	724 3 2½	698 18 5¾	- - -	25 4 8¾	262
Ditto Southern Province	124 – 8¾	106 13 3	- - -	17 7 5¾	263
Ditto Northern and Eastern Province	218 8 4½	211 17 5	- - -	6 10 11½	264
Incidental Contingencies Paid in India:					
Government of Fort William	8 4 –	73 – 3	64 16 3	- - -	265
Ditto Fort St. George	70 19 4½	192 9 –¾	121 9 8¼	- - -	266
Ditto Bombay	61 13 8	7 3 9	- - -	54 9 11	267
Colonial Agents at Madras	37 17 5½	27 – 5½	- - -	10 17 –	268
Ditto Calcutta	40 17 8	24 4 3	- - -	16 13 5	269
Ditto Bombay	1,410 9 5½	1,265 1 9	- - -	145 7 8½	270
In all, Charges Extraordinary sanctioned by the Legislative Council £.	76,372 9 6¾	64,790 18 7	6,788 4 4¾	18,369 15 4½	
Deduct Increase £.				6,788 4 4¾	
Decrease in 1843 £.				11,581 10 11¾	
ARREARS OF FORMER YEARS.					
Ordinary Charges sanctioned by Her Majesty's Government:					
Civil Fixed Establishment:					
Establishment of Government Schools	4 5 6	5 14 9½	1 9 3½	- - -	271
Queen's Visitor	- - -	5 – –	5 – –	- - -	272
Chaplain of the Dutch Church	- - -	16 13 4	16 13 4	- - -	273
Commissioner of Roads	- - -	660 18 7½	660 18 7½	- - -	285
Judicial Fixed Establishment:					
Queen's Advocate	10 8 –¾	- - -	- - -	10 8 –¾	274
District Judge of Colombo, No. 1, North	2 10 –	- - -	- - -	2 10 –	286
Ditto Kandy, South	- - -	1 14 6	1 14 6	- - -	287
Ditto Kandy, North	66 13 4	- - -	- - -	66 13 4	275
Ditto Badulla	- - -	2 1 8	2 1 8	- - -	276

Heads of Expenditure.	1842.	1843.	Increase in 1843.	Decrease in 1843.	Cause of Increase or Decrease. See Statemen of Particulars, No.
Arrears of former Years—*continued.*					
Ordinary Charges sanctioned by Her Majesty's Government—*continued.*					
Judicial Fixed Establishment—*continued.*	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
Fiscal of the Eastern Province	3 – –	– – –	– – –	3 – –	277
Ditto – – Northern Province	– 15 –	– – –	– – –	– 15 –	278
Ditto – – Central Province	6 15 –	1 10 –	– – –	5 5 –	279
Revenue Fixed Establishment:					
Government Agent, of the Western Province	3 – –	185 9 8	182 9 8	– – –	280
Ditto – – – – – – Eastern Province	8 10 –	1,412 14 8	1,404 4 8	– – –	281
Ditto – – – – – – Southern Province	7 4 –	1 18 8¾	– – –	5 5 3¼	282
Ditto – – – – – – Northern Province	82 10 1	32 5 6	– – –	50 4 7	283
Ditto – – – – – – Central Province	3 3 –	– – –	– – –	3 3 –	288
Postmaster-general	– – –	– 13 6	– 13 6	– – –	284
Civil Fixed Allowances:					
Treasurer	7 15 10	1,130 7 9½	1,122 11 11½	– – –	289
Revenue Fixed Allowances:					
Government Agent of the Western Province	– 1 6	– – –	– – –	– 1 6	290
Ditto – – – – – – Central Province	34 5 –	1 18 6	– – –	32 6 6	291
Civil Ordinary Contingencies:					
Treasurer	16 6 7	64 6 –	47 19 5	– – –	292
In all, Charges sanctioned by Her Majesty's Government – – – £.	257 2 10¾	3,523 7 3¼	3,445 16 7½	179 12 3	
Deduct Decrease – – – £.			179 12 3		
Increase in 1843 – – – – – – £.			3,266 4 4½		
Extraordinary Charges sanctioned by the Legislative Council:					
Judicial Provisional Establishment:					
District Judge of Kandy, North	7 12 11	– – –	– – –	7 12 11	293
Ditto – – – Kandy, South	8 19 6	– 10 6	– – –	8 9 –	294
Fiscal of the Eastern Province	1 10 –	– – –	– – –	1 10 –	295
Ditto – – Central Province	– – –	4 13 4	4 13 4	– – –	296
Revenue Provisional Establishment:					
Government Agent of the Northern Province	– 15 –	– – –	– – –	– 15 –	297
Civil Fixed Allowances:					
Government Agent of the Western Province	– – –	5 – –	5 – –	– – –	298
Ditto – – – – – – Southern Province	– 8 1½	– – –	– – –	– 8 1½	299
Ditto – – – – – – Central Province	6 10 –	– – –	– – –	6 10 –	300
Charitable Establishment	9 11 3	3 19 –	– – –	5 12 3	301
Civil Ordinary Contingencies:					
Treasurer	– – –	– 19 –	– 19 –	– – –	302
Civil Engineer	4 5 11¾	4 11 6	– 5 6¼	– – –	303
Commissioner of Roads	10 1 9¼	4 6 3	– – –	5 15 6¼	304
Government Agent of the Western Province	142 15 1½	219 12 4¾	76 17 3¼	– – –	305
Ditto – – – – – – Northern Province	2 11 8	22 16 3¾	20 4 7¾	– – –	306
Ditto – – – – – – Central Province	202 10 6¼	60 18 7	– – –	141 11 11¼	307

(*continued*)

Heads of Expenditure.	1842.	1843.	Increase in 1843.	Decrease in 1843.	Cause of Increase or Decrease.
Arrears of former Years—*continued.*					
Extraordinary Charges sanctioned by the Legislative Council—*continued.*	£. s. d.	£. s. d.	£. s. d.	£. s. d.	*See* Statement of Particulars, No.
Judicial Ordinary Contingencies:					
Registrar of the Supreme Court	361 19 8¼	981 2 10	619 3 1¾	- - -	308
District Judge of the Islands	- 14 2	- - -	- - -	- 14 2	309
Ditto - - - Four and Three Korles	- 1 -	- - -	- - -	- 1 -	310
Ditto - - - Seven Korles	3 16 2¼	- - -	- - -	3 16 2¼	311
Ditto - - - Kandy, South	- - -	8 9 1¾	8 9 1¾	- - -	312
Fiscal of the Western Province	28 13 -	39 1 -	10 8 -	- - -	313
Ditto - - Southern Province	9 18 3¼	16 16 4½	6 18 1¼	- - -	314
Ditto - - Northern Province	- 12 -	8 - 5	7 8 5	- - -	315
Ditto - - Central Province	2 - -	7 2 2¼	5 2 2¼	- - -	316
Revenue Ordinary Contingencies:					
Government Agent of the Western Province	70 16 8¾	376 4 11½	305 8 2¾	-	317
Ditto - - - - - - Eastern Province	- - -	50 10 -	50 10 -	- - -	318
Ditto - - - - - - Southern Province	24 15 7⅓	34 16 -	10 - 4½	- - -	319
Ditto - - - - - - Northern Province	539 16 3	54 9 -½	- - -	485 1 2½	320
Ditto - - - - - - Central Province	41 - 10	34 5 1	- - -	6 15 9	321
Civil Incidental Contingencies:					
Colonial Secretary	3 4 9	12 16 6	9 11 9	- - -	322
Treasurer	63 6 10	58 4 -¼	- - -	5 2 9¾	323
Civil Engineer	- - -	19 4 11	19 4 11	- - -	324
Commissioner of Roads	111 9 7⅓	19 8 5	- - -	92 1 2½	325
Principal Civil Medical Officer	- - -	39 12 7¾	39 12 7¾	- - -	326
Master Attendant of Colombo	- - -	- 2 -	- 2 -	- - -	327
Government Agent of the Western Province	174 7 1¼	146 9 5	- - -	27 17 8¼	328
Ditto - - - - - - Eastern Province	5 17 6	114 14 9½	108 17 3½	- - -	329
Ditto - - - - - - Southern Province	47 13 2½	174 15 3½	127 2 1	- - -	330
Ditto - - - - - - Northern Province	56 6 7½	111 2 11¼	54 16 3¾	- - -	331
Ditto - - - - - - Central Province	279 1 2	601 19 4½	322 18 2½	- - -	332
Ecclesiastical Department	- - -	25 - -	25 - -	- - -	333
Chaplain of the Scotch Church	- - -	1 4 3	1 4 3	- - -	334
Establishment of Government Schools	65 1 3	110 3 6½	45 2 3½	- - -	335
Charitable Establishment	15 7 -	22 12 4	7 5 4	- - -	336
Judicial Incidental Contingencies:					
Registrar of the Supreme Court	9 15 -	- - -	- - -	9 15 -	337
District Judge of Colombo, No. 1, North	2 - -	- - -	- - -	2 - -	338
Ditto - - - Amblangodde	1 15 5½	- - -	- - -	1 15 5½	339
Ditto - - - Tenmoratche	4 16 -	- 18 -	- - -	3 18 -	340
Ditto - - - the Islands	- 7 6	- - -	- - -	- 7 6	341
Ditto - - - the Wanny	- 16 6	3 9 -	2 12 6	- - -	342
Ditto - - - Hambangtotte	- - -	- 12 -	- 12 -	- - -	343
Ditto - - - Four and Three Korles	19 15 -	- - -	- - -	19 15 -	344
Ditto - - - Kandy, South	- - -	- 3 -	- 3 -	- - -	345
Fiscal of the Western Province	2 - -	1 6 -	- - -	- 14 -	346
Ditto - - Eastern Province	4 10 -	- - -	- - -	4 10 -	347
Ditto - - Southern Province	2 3 5¼	21 7 3	19 3 9¾	- - -	348
Ditto - - Northern Province	11 6 -	4 17 1½	- - -	6 8 10½	349
Ditto - - Central Province	1 - 1½	81 1 -	80 - 10½	- - -	350
Revenue Incidental Contingencies:					
Government Agent of the Western Province	106 5 4¾	80 6 -¾	- - -	25 19 4	351
Ditto - - ditto - - - Eastern Province	13 16 6	19 7 6¼	5 11 -¼	- - -	352
Ditto - - ditto - - - Southern Province	110 - 1¼	75 3 6½	- - -	34 16 6¾	353
Ditto - - ditto - - - Northern Province	82 2 7	94 16 2	12 13 7	- - -	354
Ditto - - ditto - - - Central Province	156 8 8½	123 18 9½	- - -	32 9 11	355
Postmaster-general	301 10 9¾	218 16 -¼	- - -	82 14 9½	356
In all, Charges sanctioned by the Legislative Council - £.	3,133 13 9½	4,121 15 10	2,013 1 3	1,024 19 2½	
Deduct Decrease - - - - £.			1,024 19 2½		
Increase in 1843 - - - - - - £.			988 2 -½		

ORDINARY CHARGES SANCTIONED BY HER MAJESTY'S GOVERNMENT.

Civil Fixed Establishment:	1842.	1843.
1. His Excellency the Governor—Increase, £.2. 9. 6.	£. s. d.	£. s. d.
His Excellency the Governor	7,000 – –	7,000 – –
Messengers	101 18 6	104 8 –
	7,101 18 6	7,104 8 –
Charges of 1842	– – –	7,101 18 6
Increase £.	– – –	2 9 6
2. Colonial Secretary—Increase, £.302. 10. 2.		
Colonial Secretary	2,000 – –	2,000 – –
Assistant ditto	804 6 –¼	844 6 –¼
Clerks accountant of the Council department, and record-keeper	1,030 – –	858 6 8
Cingalese and Malabar translators and interpreters	226 – –	305 6 8
Messengers and office-keepers	63 18 –	78 19 4
Superintendent of Government press	107 10 –	120 – –
Compositors and printers	567 12 –	841 10 –
Bookbinders' establishment	260 2 6	313 10 –
	5,059 8 6¼	5,361 18 8¼
Charges of 1842	– – –	5,059 8 6¼
Increase £.	– – –	302 10 2
3. Treasurer—Increase, £.89. 16. 8.		
Treasurer	750 – –	812 10 –
Clerks	720 3 4	723 10 –
Cashier and his assistants	337 14 –	346 14 –
Messengers	18 – –	18 – –
Clerks in Stamp-office and stamp vendors	195 10 –	210 10 –
Clerks in the Queen's Pay department	166 10 –	166 10 –
	2,187 17 4	2,277 14 –
Charges of 1842	– – –	2,187 17 4
Increase £.	– – –	89 16 8
4. Auditor and Accountant-general, and Comptroller of Revenue—Decrease, £. 645. 7. 9¾.		
Auditor and Accountant-general, and Comptroller of Revenue	1,500 – –	864 18 4½
Clerks	1,399 12 9	1,389 6 6¾
Messengers	27 – –	27 – –
	2,926 12 9	2,281 4 11¼
Charges of 1843	2,281 4 11¼	
Decrease £.	645 7 9¾	
5. Civil Engineer and Surveyor-general—Increase, £.386. 5. 8.		
Civil Engineer and Surveyor-general	800 – –	800 – –
Assistant civil engineer and surveyors	1,470 4 9	1,595 7 9
Clerks, draftsman, &c.	352 18 4	595 – –
Messengers and office-keeper	31 10 –	54 – –
Elephant establishment	175 14 4	172 5 4
	2,830 7 5	3,216 13 1
Charges of 1842	– – –	2,830 7 5
Increase £.	– – –	386 5 8

(continued)

Appendix, No. 2.

CEYLON.

Revenue and Expenditure.

ORDINARY CHARGES SANCTIONED BY GOVERNMENT—*continued.*

Civil Fixed Establishment—*continued.*

	1842. £.	s.	d.	1843. £.	s.	d.
6. Commissioner of Roads—Increase, £.355. 15. 4.						
Commissioner	282	–	–	423	–	–
Elephant establishment	344	2	–½	360	17	4½
Clerks and draftsman			–	180	–	–
Messengers	–	–	–	18	–	–
	626	2	–½	981	17	4½
Charges of 1842	–	–	–	626	2	–½
Increase £.	–	–	–	355	15	4
7. Principal Civil Medical Officer—Increase, £.528. 17. 0¼.						
Principal Civil Medical Officer	300	–	–	300	–	–
Civil medical officer	300	–	–	217	5	2¼
Superintendents of vaccination	450	–	–	450	–	–
Medical sub-assistants	–	–	–	566	13	4
Clerks and translator	74	5	–	94	10	–
Messengers	9	–	–	9	–	–
Establishment of the Leper Hospital	73	4	–	88	11	6
Ditto – – – – Pauper ditto	46	16	–	56	2	–
	1,253	5	–	1,782	2	–¼
Charges of 1842	–	–	–	1,253	5	–
Increase £.	–	–	–	528	17	–¼
8. Superintendent Botanical Garden—Decrease, £.63. 5. 9.						
Superintendent	300	–	–	155	12	10
Clerk, draftsman, and storekeeper	36	–	–	80	–	–
Canganies, gardeners, and plant collectors	27	18	3½	56	14	8½
Lascoreens	9	–	–	17	5	–
	372	18	3½	309	12	6½
Charges of 1843	309	12	6½			
Decrease £.	63	5	9			
9. Chairman of the Savings Bank:						
Chairman £.	100	–	–	100	–	–
10. Master Attendant, Colombo—Decrease, £.27. 5. 6½.						
Master Attendant	700	–	–	700	–	–
Assistant ditto	90	–	–	70	12	10½
Clerk	27	–	–	118	16	–
Pilot, boatswain, cockswains, sailmaker, and caulker	118	16	–	118	16	–
Boatmen	172	16	–	172	16	–
Overseer and smith of the diving bell establishment	7	18	5			
Keeper of the lighthouse and lamplighter	34	10	–	34	10	–
	1,151	–	5	1,123	14	10½
Charges of 1843	1,123	14	10½			
Decrease £.	27	5	6½			
11. Master Attendant, Galle—Increase, £.13. 10.						
Master Attendant	500	–	–	500	–	–
Boatswain, pilot, quartermaster, carpenter, and signalman	126	–	–	126	–	–
Boatmen	137	14	–	151	4	–
	763	14	–	777	4	–
Charges of 1842	–	–	–	763	14	–
Increase £.	–	–	–	13	10	–
12. Master Attendant, Trincomalie—Charges alike in both Years.						
Master Attendant	400	–	–	400	–	–
Pilot, boatswain, and carpenter	60	6	–	60	6	–
Boatmen	86	8	–	86	8	–
£.	546	14	–	546	14	–

Ordinary Charges sanctioned by Government—*continued.* Civil Fixed Establishment—*continued.*	1842. £. s. d.	1843. £. s. d.
13. Government Steamer, Seaforth—Decrease, £. 141. 10 3½.		
Commander	275 – –	256 9 –¼
Officers and crew	378 1 6	392 12 2¼
Engineer's establishment	550 – –	412 10 –
	1,203 1 6	1,061 11 2½
Charges of 1843	1,061 11 2½	
Decrease £.	141 10 3½	
14. Government Agent, Western Province—Increase, £. 123. 11. 6.		
Clerk of the charitable and school establishment, Colombo	18 – –	36 – –
Constables at Kaigalle, Kuanwelle, and Kurnegalle	17 6 6	29 14 –
Superintendent of the Queen's house garden, Colombo	7 5 –	14 10 –
Labourers of ditto ditto	42 15 –	85 10 –
Rest housekeeper at Colombo	13 10 –	18 – –
Ditto at Utuankande	3 12 –	7 4 –
Keeper of the military bangalow at Kargelle	1 10 –	3 – –
Cutchery guards at Chelaw and Kurnegalle	33 12 –	67 4 –
	137 10 6	261 2 –
Charges of 1842	– – –	137 10 6
Increase £.	– – –	123 11 6
15. Government Agent, Eastern Province—Increase, £. 40. 10.		
Surveyor at Trincomalie	18 – –	36 – –
Treasury guards at Batticaloa	22 10 –	45 – –
	40 10 –	81 – –
Charges of 1842	– – –	40 10 –
Increase £.	– – –	40 10 –
16. Government Agent, Southern Province—Increase, £. 35. 4.		
Keeper of the Government-house at Galle	6 – –	12 – –
Ditto of the bridge at Wackwelle	– 12 –	1 4 –
Supplier of water to the Treasury guard at Galle	– 12 –	1 4 –
Treasury guards at Matura	25 – –	50 – –
Keeper of the military buildings at ditto	3 – –	6 – –
	35 4 –	70 8 –
Charges of 1842	– – –	35 4 –
Increase £.	– – –	35 4 –
17. Government Agent, Northern Province—Increase, £. 35. 6. 6.		
Keepers of the Government-house and Rest-house at Jaffna	10 2 6	16 10 –
Ditto of the Rest-house at Manaar	3 3 –	6 6 –
Treasury watchers at ditto	13 10 –	—
Establishment of the passage-boat plying between Manaar and the Continent	39 6 –	78 12 –
	66 1 6	101 8 –
Charges of 1842	– – –	66 1 6
Increase £.	– – –	35 6 6
18. Government Agent, Central Province—Increase, £. 22. 1.		
Aratchie in charge of the Malegawe Temple	9 – –	18 – –
Rest-house keepers at Badulla	13 1 –	26 2 –
	22 1 –	44 2 –
Charges of 1842	– – –	22 1 –
Increase £	– – –	22 1 –

(*continued*)

Appendix, No. 2.

CEYLON.

Revenue and Expenditure.

ORDINARY CHARGES SANCTIONED BY GOVERNMENT—*continued.*

Civil Fixed Establishment—*continued.*

	1842.			1843.		
	£.	s.	d.	£.	s.	d.
19. The Venerable the Archdeacon—Increase, £. 196. 1. 11¾.						
Archdeacon	2,000	–	–	2,000	–	–
Registrar	100	–	–	100	–	–
Writer	12	–	–	20	–	–
Senior colonial chaplain, Colombo	900	–	–	900	–	–
Colonial chaplain of Galle	700	–	–	700	–	–
Ditto of Kandy	700	–	–	700	–	–
Ditto of Trincomalie	700	–	–	506	18	9¾
Ditto of St. Paul's, Colombo	700	–	–	700	–	–
Portuguese chaplain, of ditto	96	–	–	45	–	–
Cingalese chaplain, of Colombo	400	–	–	400	–	–
Ditto of Galkesse and Morotto	250	–	–	250	–	–
Malabar chaplain, of Jaffna	4	3	4	116	13	4
Ditto of St. Thomas, Colombo	94	–	–	108	–	–
Proponents and catechists	–	–	–	265	6	8
Clerks and sextons	217	9	6	257	16	–
Organists	99	–	–	99	–	–
	6,972	12	10	7,168	14	9¾
Charges of 1842	–	–	–	6,972	12	10
Increase £.	–	–	–	196	1	11¾
20. Chaplain of the Scotch Presbyterian Church—Increase, £. 25. 2. 6.						
Chaplain	500	–	–	500	–	–
Clerk, beadle, and servant	23	12	6	48	15	–
	523	12	6	548	15	–
Charges of 1842	–	–	–	523	12	6
Increase £.	–	–	–	25	2	6
21. Chaplain of the Dutch Church—Increase, £. 11. 14. 4.						
Chaplain	333	6	8	350	–	–
Organist, clerk, end sexton, at Colombo	59	17	–	66	12	–
Proponent at Galle	54	–	–	54	–	–
Clerk and sexton at Jaffna	42	6	–	30	12	–
	489	9	8	501	4	–
Charges of 1842	–	–	–	489	9	8
Increase £.	–	–	–	11	14	4
22. Queen's Visitor—Decrease, £. 463. 3. 4.						
Preachers of the Gospel, and catechists	421	10	–	149	13	4
Registrars of births and marriages	246	–	–	82	13	4
Office rent, and messengers to the visitors	42	–	–	14	–	–
	709	10	–	246	6	8
Charges of 1843	246	6	8			
Decrease £.	463	3	4			
23. Establishment of Government Schools—Increase, £. 676. 11. 1.						
Principal of the Colombo Academy	118	1	1¼	500	–	–
Masters and teachers of schools in the Western Province	804	6	8	1,047	13	10¾
Ditto Eastern ditto	48	–	–	48	–	–
Ditto Southern ditto	119	–	–	181	15	11½
Ditto Northern ditto	69	6	–	57	15	–
Ditto Central ditto	84	–	–	84	–	–
Orphan Asylum at Colombo	148	4	–	133	4	–
Secretary to the school commission	200	–	–	200	–	–
Clerk to ditto	21	–	–	36	–	
Messenger to ditto	9	–	–	9	–	–
	1,620	17	9¼	2,297	8	10¼
Charges of 1842	–	–	–	1,620	17	9¼
Increase £.	–	–	–	676	11	1

Ordinary Charges sanctioned by Government—*continued.*	1842.	1843.
Civil Fixed Establishment—*continued.*		
24. Registrars of Births and Marriages, &c.—Increase, £. 147. 6. 8.	£. s. d.	£. s. d.
General thombo holder and district-registrar of Colombo	- - -	48 - -
Clerks of Singalese registries	- - -	62 - -
Ditto of Malabar ditto	- - -	37 6 8
Increase £.	- - -	147 6 8
Judicial Fixed Establishment:		
25. The Chief Justice—Charges alike in both Years.		
Chief Justice	2,500 - -	2,500 - -
Private secretary	270 - -	270 - -
£.	2,770 - -	2,770 - -
26. The Senior Puisne Justice—Decrease, £. 2. 18. 1.		
First Puisne Justice	1,500 - -	1,500 - -
Private secretary	180 - -	177 1 11
	1,680 - -	1,677 1 11
Charges of 1843	1,677 1 11	
Decrease £.	2 18 1	
27. The Second Puisne Justice—Decrease, £. 15.		
Second Puisne Justice	1,500 - -	1,500 - -
Private Secretary	180 - -	165 - -
	1,680 - -	1,665 - -
Charges of 1843	1,665 - -	
Decrease £.	15 - -	
28. The Queen's Advocate—Decrease, £. 46. 6. 6.		
The Queen's Advocate	1,200 - -	1,200 - -
Clerks	100 10 -	54 - -
Interpreter	36 - -	36 - -
Messengers	17 16 6	18 - -
	1,354 6 6	1,308 - -
Charges of 1843	1,308 - -	
Decrease £.	46 6 6	
29. The Deputy Queen's Advocate—Charges alike in both Years.		
Deputy Queen's Advocate	1,000 - -	1,000 - -
Clerk	45 - -	45 - -
£.	1,045 - -	1,045 - -
20. Registrar, Supreme Court—Decrease, £. 54.		
Registrar	600 - -	600 - -
Two deputy-registrars	360 12 -	360 12 -
Clerks in the registrar's-office	203 - -	203 - -
Interpreters and translators	180 - -	180 - -
Marshal, court-serjeants, sword and mace-bearers	156 18 -	156 18 -
Priests	27 - -	
Messengers	100 16 -	73 16 -
Proctor for paupers and prisoners	180 - -	180 - -
	1,808 6 -	1,754 6 -
Charges of 1843	1,754 6 -	
Decrease £.	54 - -	
31. District Judge of Colombo, No. 1, South—Increase, £. 172. 11. 7.		
District Judge	1,000 - -	1,172 11 7
Charges of 1842	- - -	1,000 - -
Increase £.	- - -	172 11 7

(continued)

Appendix, No. 2.

CEYLON.

Revenue and Expenditure.

Ordinary Charges sanctioned by Government—*continued.* Judicial Fixed Establishment—*continued.*	1842. £. s. d.	1843. £. s. d.
32. District Judge of Colombo, No. 1, North—Decrease, £. 312. 10.		
District Judge	1,000 – –	687 10 –
Charges of 1843	687 10 –	
Decrease £.	312 10 –	
33. District Judge of Colombo, No. 2—Decrease, £. 9. 8. 4.		
District Judge	560 8 4	556 5 –
Secretary and clerk	97 – –	97 – –
Interpreter and native writer	63 – –	63 – –
Messengers	9 – –	9 – –
Priests	5 5 –	—
	734 13 4	725 5 –
Charges of 1843	725 5 –	
Decrease £.	9 8 4	
34. District Judge of Colombo, No. 4—Increase, £. 25. 0. 6.		
District Judge	593 14 6	618 15 –
Secretary and clerk	74 – –	74 – –
Interpreter and native writer	40 – –	40 – –
Messengers	6 – –	6 – –
	713 14 6	738 15 –
Charges of 1842	- - -	713 14 6
Increase £.	- - -	25 – 6
35. District Judge of Colombo, No. 6—Increase, £. 8. 3. 4.		
District Judge	314 11 8	325 – –
Secretary and clerk	77 – –	77 – –
Interpreter and native writer	56 4 –	56 4 –
Messengers and priests	11 5 –	9 – –
	459 – 8	467 4 –
Charges of 1842	- - -	459 – 8
Increase £.	- - -	8 3 4
36. District Judge of Chilaw and Putlam—Decrease, £. 25. 18. 4.		
District Judge	318 15 –	295 16 8
Secretary and clerk	100 – –	100 – –
Interpreter and native writer	40 4 –	43 4 –
Messengers and priests	17 – –	11 – –
	475 19 –	450 – 8
Charges of 1843	450 – 8	
Decrease £.	25 18 4	
37. District Judge of Manaar—Decrease, £. 341. 2. 6½.		
District Judge	381 5 –	119 8 11½
Secretary and clerk	64 – –	21 6 8
Interpreter and native writer	33 6 –	11 2 –
Messengers and priests	18 2 6	3 13 4
	496 13 6	155 10 11½
Charges of 1843	155 10 11½	
Decrease £.	341 2 6½	
38. District Judge of Jaffna—Decrease £. 155. 1. 10¾.		
District Judge	1,000 – –	853 10 7¼
Secretary and clerks	131 – –	131 – –
Interpreter and native writer	56 6 –	56 6 –
Messengers and priests	30 4 6	21 12 –
	1,217 10 6	1,062 8 7¼
Charges of 1843	1,062 8 7¼	
Decrease £.	155 1 10¾	

Ordinary Charges sanctioned by Government—*continued.*	1842.	1843.
Judicial Fixed Establishment—*continued.*		
39. District Judge of Wallegamo—Decrease, £. 3. 15.	£. s. d.	£. s. d.
District Judge	225 – –	225 – –
Secretary and clerk	58 – –	58 – –
Interpreter and native writer	30 6 –	30 6 –
Messengers and priests	8 15 –	5 – –
	322 1 –	318 6 –
Charges of 1843	318 6 –	
Decrease £.	3 15 –	
40. District Judge of Waddemoratche—Decrease, £. 1. 10.		
District Judge	157 10 –	157 10 –
Secretary and clerk	58 – –	58 – –
Interpreter and native writer	30 6 –	30 6 –
Messengers	6 10 –	5 – –
	252 6 –	250 16 –
Charges of 1843	250 16 –	
Decrease £.	1 10 –	
41. District Judge of Tenmoratche and Patchilapatte—Decrease, £. 3. 15.		
District Judge	225 – –	225 – –
Secretary and clerk	58 – –	58 – –
Interpreter and native writer	30 6 –	30 6 –
Messengers and priest	8 15 –	5 – –
	322 1 –	318 6 –
Charges of 1843	318 6 –	
Decrease £.	3 15 –	
42. District Judge of the Islands.—Decrease, £. 54. 7. 6.		
District Judge	174 7 6	123 15 –
Secretary	40 – –	40 – –
Interpreter and native writer	26 6 –	26 6 –
Messengers	13 15 –	10 – –
	254 8 6	200 1 –
Charges of 1843	200 1 –	
Decrease £.	54 7 6	
43. District Judge of Wanny—Decrease, £. 3. 15.		
District Judge	225 – –	225 – –
Secretary	40 – –	40 – –
Interpreter and native writer	30 6 –	30 6 –
Messengers and priests	8 15 –	5 – –
	304 1 –	300 6 –
Charges of 1843	300 6 –	
Decrease £.	3 15 –	
44. District Judge of Nuwer Kalawye—Decrease, £. 383. 6. 8¼.		
District Judge	311 – 2¾	78 2 1¾
Secretary	69 13 –	18 3 1
Interpreter and native writer	76 3 6¼	11 13 4
Messengers	24 8 8	6 – –
Overdrawn	15 19 10	
	497 5 3	113 18 6¾
Charges of 1843	113 18 6¾	
Decrease £.	383 6 8¼	

(*continued*)

Appendix, No. 2.

CEYLON.

Revenue and Expenditure.

ORDINARY CHARGES SANCTIONED BY GOVERNMENT—*continued.*

Judicial Fixed Establishment—*continued.*

	1842.			1843.		
45. District Judge of Amblangodde—Charges alike in both Years.	£.	s.	d.	£.	s.	d.
District Judge	225	–	–	225	–	–
Secretary and clerk	74	–	–	74	–	–
Interpreter and native writer	35	–	–	35	–	–
Messengers	12	–	–	12	–	–
£.	346	–	–	346	–	–
46. District Judge of Galle.—Decrease, £. 8. 10.						
District Judge	1,000	–	–	1,000	–	–
Permanent assessor	32	10	–	30	–	–
Secretary	100	–	–	100	–	–
Clerks	90	–	–	90	–	–
Interpreter and native writer	53	2	–	53	2	–
Messengers and priests	22	–	–	16	–	–
	1,297	12	–	1,289	2	–
Charges of 1843	1,289	2	–			
Decrease £.	8	10	–			
47. District Judge of Matura—Increase, £. 15. 6. 8.						
District Judge	616	13	4	641	13	4
Secretary and clerk	130	–	–	123	6	8
Interpreter and native writer	67	–	–	67	–	–
Messengers and priest	9	–	–	6	–	–
	822	13	4	838	–	–
Charges of 1842	–	–	–	822	13	4
Increase £.	–	–	–	15	6	8
48. District Judge of Hambangtotte—Decrease, £. 15. 8. 2.						
District Judge	300	–	–	294	11	10
Secretary	50	–	–	50	–	–
Interpreter	24	–	–	17	–	–
Messengers and priest	9	–	–	6	–	–
	383	–	–	367	11	10
Charges of 1843	367	11	10			
Decrease £.	15	8	2			
49. District Judge of Tangalle—Decrease, £. 3.						
District Judge	225	–	–	225	–	–
Secretary and clerk	84	–	–	84	–	–
Interpreter and translator	42	–	–	42	–	–
Messenger and priest	9	–	–	6	–	–
	360	–	–	357	–	–
Charges of 1843	357	–	–			
Decrease £.	3	–	–			
50. District Judge of Seven Korles—Increase, £. 8. 15.						
District Judge	637	10	–	650	–	–
Secretary and clerk	114	–	–	114	–	–
Interpreter, translator, and native writer	114	–	–	114	–	–
Messenger	21	15	–	18	–	–
	887	5	–	896	–	–
Charges of 1842	–	–	–	887	5	–
Increase £.	–	–	–	8	15	–
51. District Judge of Four and Three Korles—Increase, £. 6. 5.						
District Judge	318	15	–	325	–	–
Charges of 1842	–	–	–	318	15	–
Increase £.	–	–	–	6	5	–

Ordinary Charges sanctioned by Government—*continued.*	1842.	1843.
Judicial Fixed Establishment—*continued.*		
52. District Judge of Kandy, South—Increase, £.41. 13. 4.	£. s. d.	£. s. d.
District Judge	500 – –	541 13 4
Charges of 1842	– – –	500 – –
Increase £.	– – –	41 13 4
53. District Judge of Kandy, North—Increase, £.33. 6. 4.		
District Judge	766 13 8	800 – –
Charges of 1842	– – –	766 13 8
Increase £.	– – –	33 6 4
54. District Judge of Matelle—Decrease, £.20. 8. 4.		
District Judge	581 5 –	566 13 4
Secretary and clerk	85 6 8	77 – –
Interpreter and native clerk	58 15 –	65 – –
Messengers	12 15 –	9 – –
	738 1 8	717 13 4
Charges of 1843	717 13 4	
Decrease £.	20 8 4	
55. District Judge of Badulla—Increase, £.47. 1. 8.		
District Judge	314 3 4	363 15 –
Secretary and clerk	86 – –	86 – –
Interpreter and native writer	52 10 –	50 – –
Messengers	9 – –	9 – –
	461 13 4	508 15 –
Charges of 1843	– – –	461 13 4
Increase £.	– – –	47 1 8
56. District Judge of Nuwere Ellia—Decrease, £.1. 17. 6.		
District Judge	150 – –	150 – –
Secretary and clerk	68 – –	68 – –
Interpreter and native writer	46 17 6	45 – –
Messengers	18 – –	18 – –
	282 17 6	281 – –
Charges of 1843	281 – –	
Decrease £.	1 17 6	
57. District Judge of Batticaloa—Increase, £.8. 15.		
District Judge	392 10 –	407 10 –
Secretary	50 – –	50 – –
Interpreter and native writer	37 – –	37 – –
Messengers and priests	12 11 –	6 6 –
	492 1 –	500 16 –
Charges for 1842	– – –	492 1 –
Increase £.	– – –	8 15 –
58. District Judge of Trincomalie—Decrease, £.13. 2. 6.		
District Judge	1,000 – –	1,000 – –
Secretary and clerk	117 10 –	117 10 –
Interpreter and native writer	37 16 –	37 16 –
Messengers	28 17 6	15 15 –
	1,184 3 6	1,171 1 –
Charges of 1843	1,171 1 –	
Decrease £.	13 2 6	

(*continued*)

Appendix, No. 2.

CEYLON.

Revenue and Expenditure.

Ordinary Charges sanctioned by Government—*continued.* Judicial Fixed Establishment—*continued.*	1842. £.	s.	d.	1843. £.	s.	d.
59. Fiscal for the Eastern Province—Increase, £.3. 15. 6.						
Clerks at Trincomalie	46	5	6	49	10	–
Gaoler at ditto	36	–	–	36	–	–
Messengers and guards at ditto	45	5	7½	31	10	–
Process servers at ditto	72	13	6	72	4	6
Clerk at Batticaloa	13	10	–	23	2	6
Messengers and process servers at ditto	27	–	–	32	3	1½
	240	14	7½	244	10	1½
Charges of 1842	–	–	–	240	14	7½
Increase £.	–	–	–	3	15	6
60. Fiscal for the Southern Province—Increase, £.366. 16. 7.						
Clerks at Galle	44	16	8	74	–	–
Translators	25	10	–	36	–	–
Constable and police officers	58	10	–	72	–	–
Gaoler	18	–	–	29	6	8
Process servers at Galle, Matura, Tangalle, and Hambantotte	266	8	–	285	12	–
Convict and gaol guards	–	–	–	260	6	6
Translator and native writer at Matura	25	4	–	25	4	–
Gaoler at ditto	22	10	–	22	10	–
Messengers at ditto	6	–	9	5	3	6
Clerk at Tangalle	–	–	–	12	–	–
Gaoler at Hambantotte	22	10	–	22	10	–
Messengers at ditto	10	7	–	10	7	–
Clerk and translator at Amblangodde	8	6	8	20	–	–
	508	3	1	874	19	8
Charges of 1842	–	–	–	508	3	1
Increase £.	–	–	–	366	16	7
61. Fiscal for the Northern Province—Decrease, £.3. 16. 6.						
Clerks	81	–	–	81	–	–
Native writer	16	4	–	16	4	–
Conicoply	22	10	–	22	10	–
Goaler and his assistant	54	–	–	54	–	–
Messengers and guards	41	8	–	41	8	–
Process servers	242	11	–	238	16	–
Clerk and Auctioneer at Manaar	13	10	–	13	10	–
Constable at ditto	15	–	–	18	–	–
Process servers at ditto	24	–	–	24	–	–
Ditto of Wanny	18	–	–	18	–	–
Ditto of Nuwer Kalawye	52	11	6	49	10	–
	580	14	6	576	18	–
Charges of 1843	576	18	–			
Decrease £.	3	16	6			
62. Fiscal for the Central Province—Decrease, £.39. 15.						
Deputy fiscal and clerk	63	–	–	63	–	–
Translators	48	7	6	65	5	–
Constables	33	–	–	33	–	–
Gaoler	45	–	–	45	–	–
Overseers and turnkey	45	–	–	32	12	6
Guards	72	–	–	41	5	–
Messengers and process servers	108	–	–	108	–	–
Constable and turnkey at Badulla	24	6	–	24	6	–
Messengers and process servers at ditto	36	–	–	36	–	–
Turnkey at Nuwer Ellia	14	–	–	14	–	–
Messengers and process servers at ditto	36	–	–	35	5	–
Translator at Nuwer Ellia	8	12	6	6	–	–
Turnkey at Matelle	10	16	–	10	16	–
Messengers and process servers at ditto	54	–	–	54	–	–
Overdrawn	10	2	6			
	608	4	6	568	9	6
Charges of 1843	568	9	6			
Decrease £.	39	15	–			

Ordinary Charges sanctioned by Government—*continued.*	1842.	1843.
Judicial Fixed Establishment—*continued.*		
63. Superintendent of Police—Charges alike in both years.	£. s. d.	£. s. d.
Superintendent	300 – –	300 – –
64. Commissioner of the Loan Board—Increase, £. 13. 10.		
Commissioner	200 – –	200 – –
Clerks	112 10 –	126 – –
Conicoply	24 – –	24 – –
Messengers	9 – –	9 – –
	345 10 –	359 – –
Charges of 1842	– – –	345 10 –
Increase £.	– – –	13 10 –
Revenue Fixed Establishment.		
65. Government Agent, Western Province—Increase, £. 869. 9. 6½.		
Government Agent	6,000 – –	1,150 – –
Assistant-agent, Colombo	325 – –	311 13 4
Ditto – – Chilaw	318 15 –	295 16 8
Ditto – – Kurnegalle	785 – –	815 – –
Ditto – – Kaigalle	318 15 –	325 – –
Establishment at Colombo:		
Clerks	773 3 4½	825 10 –
Shroffs	142 – –	142 – –
Native headmen	1,107 18 4	1,123 5 –
Messengers	168 6 –	173 1 –
Native writers	43 4 –	43 4 –
Office sweepers and tomtom beater	7 4 –	7 4 –
Establishment at Chilaw:		
Clerks	148 – –	148 – –
Shroffs	105 – –	105 – –
Native headmen	341 2 –	343 16 –
Messengers	89 – –	89 – –
Establishment of the salt department	195 – –	195 – –
Native writer and bookbinder of the cutcherry	19 7 –	19 16 –
Establishment at Kurnegalle:		
Clerks	188 6 8	200 – –
Native headmen and their messengers	305 18 –	497 8 –
Shroffs	96 10 –	76 10 –
Native writer	18 – –	18 – –
Messengers	56 14 –	56 14 –
Establishment at Kaigalle:		
Clerk	50 – –	50 – –
Native headmen and their messengers	120 17 –	231 – –
Shroffs	68 – –	50 – –
Native writer and bookbinder	24 – –	26 8 –
Messengers	42 – –	42 – –
Overdrawn	53 16 1	—
	6,490 16 5½	7,360 6 –
Charges of 1842	– – –	6,490 16 5½
Increase £.	– – –	869 9 6½
66. Government Agent, Eastern Province—Increase, £. 694. 10. 10¼.		
Government Agent	716 13 4	1,200 – –
Assistant-agent at Batticaloa	365 – –	361 13 4
Ditto – – at Trincomalie	392 10 –	407 10 –
Establishment at Trincomalie:		
Clerks	284 12 4	320 – –
Shroffs	72 – –	72 – –
Native headmen and their messengers	256 15 –	322 4 2¼
Establishment of salt store	42 15 –	85 10 –
Native writer	10 2 6	10 2 6
Messengers and tomtom beaters	77 12 6	77 12 6

(*continued*)

Appendix, No. 2.

CEYLON.

Revenue and Expenditure.

ORDINARY CHARGES SANCTIONED BY GOVERNMENT—*continued.*	1842.			1843.		
Revenue Fixed Establishment—*continued.*						
66. Government Agent, Eastern Province—*continued.*	£.	s.	d.	£.	s.	d.
Establishment at Batticaloa:						
Clerks	140	–	–	140	–	–
Native headmen and their messengers	188	11	–	234	2	–
Shroffs	22	10	–	22	10	–
Conicoply and watchers of the salt store	19	16	–	28	16	–
Native writer	12	12	–	12	12	–
Messengers and tomtom beater	15	14	–	17	2	–
	2,617	3	8	3,311	14	6¼
Charges of 1842	–	–	–	2,617	3	8
Increase £.	–	–	–	694	10	10¼
67. Government Agent, Southern Province—Increase, £.336. 4. 2¾.						
Government Agent	1,000	–	–	1,000	–	–
Assistant-agent at Galle	328	6	8	306	13	4
Ditto at Matura	637	10	–	566	13	4
Ditto at Hambantotte	300	–	–	283	2	8
Ditto at Ratnapoora	312	10	–	325	–	–
Establishment at Galle:						
Clerks	281	10	–	311	6	8
Shroffs	67	14	6	81	7	6
Messengers	58	–	–	58	–	–
Native writer and bookbinders	18	18	–	23	8	–
Native headmen	321	13	2	359	5	4
Tomtom beater, lamplighter, and street sweepers	15	–	4½	18	6	9
Establishment at Matura:						
Clerks	142	5	–	153	10	–
Shroffs	36	–	–	36	–	–
Messengers and tomtom beaters	50	17	–	39	12	–
Native writer	14	8	–	14	8	–
Native headmen	370	16	–	370	16	–
Establishment at Hambantotte:						
Clerks	93	6	8	160	–	–
Shroffs	20	8	4	35	–	–
Messengers	45	–	–	45	–	–
Salt store establishment	137	3	6	268	5	6
Native headmen	138	12	–	150	1	4
Ditto writer	10	16	–	10	16	–
Establishment at Ratnapoora:						
Clerks	69	–	–	78	–	–
Shroff	36	–	–	36	–	–
Native headmen and their messengers	173	4	–	296	8	–
Messengers	21	12	–	21	12	–
Storekeeper	11	16	11¾	—		
	4,712	8	2¼	5,048	12	5
Charges of 1842	–	–	–	4,712	8	2¼
Increase £.	–	–	–	336	4	2¾
68. Government Agent, Northern Province—Decrease, £.215. 6. 8.						
Government Agent	1,200	–	–	1,200	–	–
Assistant-agent at Jaffna	335	–	–	328	12	7½
Ditto at Manaar	381	5	–	134	–	7½
Ditto at Annaradahpoora	233	6	8	111	19	7
Establishment at Jaffna:						
Clerks	355	5	–	379	–	–
Shroffs and conicoplies	153	–	–	126	–	–
Native headmen and their messengers	232	3	4	392	3	–
Messengers	70	16	–	70	16	–
Native writers and bookbinders	80	2	–	48	6	–
Salt store establishment	95	8	–	95	8	–
Office sweepers and tomtom beater	6	6	–	6	6	–

Ordinary Charges sanctioned by Government—*continued.* Revenue Fixed Establishment—*continued.*	1842. £. s. d.	1843. £. s. d.
68. Government Agent, Northern Province—*continued.*		
Establishment at Manaar:		
Clerks	91 – –	97 – –
Shroff, native writer, and bookbinder	31 1 6	34 1 –
Native headmen and their messengers	226 7 –	250 1 –
Salt store establishment	39 3 –	45 18 –
Messengers, and tomtom beater and watchers	55 4 8	96 19 4
Establishment at Wanny:		
Clerks	24 15 –	27 – –
Shroffs	20 12 6	22 10 –
Native headmen and their messengers	97 16 –	109 – 2
Messengers and tomtom beater	21 6 –	10 16 –
Salt store establishment	5 8 –	5 8 –
Establishment at Nuwere Kalawye:		
Clerk	74 7 10¾	71 10 1¼
Native headmen and their messengers	116 3 3	153 6 8
Ditto writer	12 7 6	15 15 –
Shroff	38 14 3¾	42 – –
Messengers	22 12 9	34 10 –
Overdrawn	116 14 2¾	12 11 10
	4,136 5 7¼	3,920 18 11¼
Charges of 1843	3,920 18 11¼	
Decrease £.	215 6 8	
69. Government Agent, Central Province—Increase, £.486. 2. 4¾.		
Government agent	1,200 – –	1,189 9 1½
Assistant agent at Kandy	356 13 4	310 – –
Ditto Badulla	189 3 4	200 – –
Establishment at Kandy:		
Clerks	336 3 4	394 – –
Shroffs	118 10 6	100 – –
Native headmen and their messengers	372 10 –	647 – –
Resthouse-keeper, storekeeper, &c.	66 12 –	66 12 –
Native writer and bookbinders	52 13 –	77 8 –
Messengers	118 7 –	119 14 –
Establishment at Badulla:		
Clerks	111 – –	105 – –
Native headmen and their messengers	55 8 –	99 4 –
Ditto writer	18 – –	18 – –
Shroffs	68 8 –	68 8 –
Messengers	36 – –	45 – –
Establishment at Nuwer Ellia:		
Clerk	40 – –	40 – –
Native headmen and their messengers	42 5 4	96 – –
Conicoply	18 – –	27 – –
Messengers	9 – –	9 – –
Overdrawn	– – –	83 1 1¼
	3,208 13 10	3,694 16 2¾
Charges of 1842	– – –	3,208 13 10
Increase £.	– – –	486 2 4¾
70. Postmaster-general—Increase, £.375. 0. 5½.		
Postmaster-general	300 – –	336 5 9½
Clerks of the general post-office	102 – –	102 – –
Messengers of ditto	45 – –	45 – –
Establishment of clerks, postholders and runners in the Western Province	601 4 –	779 14 –
Ditto ditto Southern ditto	229 12 –	385 1 –
Ditto ditto Eastern ditto	475 8 9	515 14 –
Ditto ditto Northern ditto	906 17 –	901 10 5
Ditto ditto Central ditto	697 10 –	667 7 –
	3,357 11 9	3,732 12 2½
Charges of 1842	– – –	3,357 11 9
Increase £.	– – –	375 – 5½

(*continued*)

Appendix, No. 2.

CEYLON.

Revenue and Expenditure.

Ordinary Charges sanctioned by Government—*continued.*	1842.			1843.		
Revenue Fixed Establishment—*continued.*	£.	s.	d.	£.	s.	d.
71. Collector of Customs, Western Province—Increase, £. 11. 13. 4.						
Collector	1,000	–	–	1,000	–	–
Comptroller	750	–	–	750	–	–
Clerks, collector's establishment	440	–	–	440	–	–
Shroffs	100	–	–	100	–	–
Taxers, Indian cloth department	100	–	–	100	–	–
Landing-waiters and searchers' out-door department	270	–	–	270	–	–
Tide-surveyors ditto	60	–	–	60	–	–
Weighers ditto	36	–	–	36	–	–
Tide-waiters and messengers	207	–	–	207	–	–
Clerks, controller's establishment	180	–	–	180	–	–
Out-Ports:						
Sub-collector at Pantura	75	–	–	75	–	–
Landing-waiter, searcher, and shroff at ditto	56	–	–	56	–	–
Tidewaiters ditto	9	–	–	9	–	–
Sub-collector at Caltura	100	–	–	100	–	–
Landing-waiter, searcher, and shroff at ditto	56	–	–	56	–	–
Tidewaiters ditto	18	–	–	18	–	–
Sub-collector, at Barberyn	100	–	–	100	–	–
Landing-waiter, searcher, and shroff, ditto	64	6	8	76	–	–
Tidewaiters ditto	27	–	–	27	–	–
Sub-collector at Negombo	100	–	–	100	–	–
Landing-waiter, searcher, and shroff, ditto	56	–	–	56	–	–
Tidewaiters ditto	18	–	–	18	–	–
Sub-collector at Calpentyn	75	–	–	75	–	–
Landing-waiters, and searchers, and shroff, ditto	86	–	–	86	–	–
Tidewaiters ditto	16	–	–	16	–	–
	3,999	6	8	4,011	–	–
Charges of 1842	–	–	–	3,999	6	8
Increase £.	–	–	–	11	13	4
72. Collector of Customs, Eastern Province—Charges alike in both Years.						
Clerk at Trincomalie	40	–	–	40	–	–
Landing-waiters, searchers, and shroff	60	–	–	60	–	–
Tidewaiters	58	–	–	58	–	–
Clerk at Batticaloa	30	–	–	30	–	–
Searcher	—			—		
Tidewaiters	22	–	–	22	–	–
£.	210	–	–	210	–	–
73. Collector of Customs, Southern Province—Increase, £. 18. 6. 8.						
Clerks at Galle	145	–	–	145	–	–
Landing-waiter and searcher at ditto	40	–	–	40	–	–
Shroff and taxer at ditto	76	–	–	76	–	–
Preventive officers at ditto	15	–	–	36	–	–
Tidewaiters at ditto	40	–	–	40	–	–
Sub-collector at Dodandruve Modere	40	–	–	40	–	–
Shroff, taxer, and tidewaiters at ditto	13	6	8	8	–	–
Sub-collector at Bellipity Modere	75	–	–	75	–	–
Landing-waiter, and searcher, and shroff	46	–	–	46	–	–
Tidewaiters	16	–	–	16	–	–
Sub-collector at Belligam	40	–	–	40	–	–
Shroff and taxer	8	–	–	16	–	–
Tidewaiters	8	–	–	8	–	–
Sub-collector at Genderah	40	–	–	40	–	–
Shroff and tidewaiters	13	6	8	8	–	–
	615	13	4	634	–	–
Charges of 1842	–	–	–	615	13	4
Increase £.	–	–	–	18	6	8
74. Collector of Customs, Northern Province—Decrease, £. 18. 8. 6½.						
Controller	550	–	–	550	–	–
Clerk to ditto	36	–	–	36	–	–
Assistant collector at Jaffna	225	–	–	225	–	–
Clerks	130	–	–	130	–	–
Landing-waiters	80	–	–	80	–	–
Shroff and taxer	40	–	–	40	–	–

Ordinary Charges sanctioned by Government—*continued.*	1842.			1843.		
Revenue Fixed Establishment—*continued.*						
	£.	s.	d.	£.	s.	d.
74. Collector of Customs, Northern Province—*continued.*						
Tidewaiters and messengers, bookbinders and office sweeper	80	6	3	90	1	7½
Head accountant at Manaar	96	–	–	96	–	–
Landing-waiters and searcher	40	–	–	40	–	–
Shroff and taxer, and bookbinder	16	12	6	17	10	–
Tidewaiters	36	6	8	38	–	–
Searchers at the north and south bar at Manaar	27	–	–	20	5	–
Rowers at ditto	18	–	–	13	10	–
Sub-collector at Kayte	—			—		
Landing-waiters and searchers at ditto	103	6	8	80	–	–
Tidewaiters at ditto	45	–	–	45	–	–
Sub-collector at Port Pedro	100	–	–	100	–	–
Landing-waiter and searcher	40	–	–	40	–	–
Shroff and taxer	16	–	–	16	–	–
Tidewaiters	38	11	3	39	7	–
Boat employed for general purpose	5	–	10	8	2	–
	1,723	4	2	1,704	15	7½
Charges of 1843	1,704	15	7½			
Decrease £.	18	8	6½			
Civil Provisional Establishment.						
75. Colonial Secretary—Increase, £. 181. 13. 4.						
Clerks	170	–	–	351	13	4
Charges of 1842	–	–	–	170	–	–
Increase £.	–	–	–	181	13	4
76. Civil Engineer and Surveyor-general—Decrease, £. 313. 15.						
Assistant-surveyor	41	13	4			
Clerks and draftsman	249	11	8			
Office-keeper and messengers	22	10	–			
£.	313	15	–			
77. Commissioner of Roads—Decrease, £. 967. 3. 10.						
Clerks, pioneer establishment	201	13	4	220	–	–
Fixed pioneers	6,532	17	9	7,481	14	11
	6,734	11	1	7,701	14	11
Charges of 1842	–	–	–	6,734	11	1
Increase £.	–	–	–	967	3	10
Judicial Provisional Establishment.						
78. District Judge of Colombo, No. 1, South—Charges alike of both Years.						
Secretary	100	–	–	100	–	–
Clerks	155	8	–	155	8	–
£.	255	8	–	255	8	–
79. District Judge of Colombo, No. 1, North—Decrease, £. 4. 3. 4.						
Permanent assessor	54	3	4	50	–	–
Secretary	100	–	–	100	–	–
Clerks	318	–	–	318	–	–
Interpreter	127	18	–	127	18	–
	600	1	4	595	18	–
Charges of 1843	595	18	–			
Decrease £.	4	3	4			
80. District Judge of Kandy, South—Charges alike in both Years.						
Secretary and clerks	152	–	–	152	–	–
Interpreter and record-keeper	109	14	–	109	14	–
£.	261	14	–	261	14	–

(*continued*)

Appendix, No. 2.

CEYLON.

Revenue and Expenditure.

Ordinary Charges sanctioned by Government—*continued.*	1842.			1843.		
Judicial Provisional Establishment—*continued.*						
81. District Judge of Kandy, North—Increase, £. 0. 2.	£.	*s.*	*d.*	£.	*s.*	*d.*
Secretary and clerk	100	–	–	100	–	–
Interpreter	51	2	–	51	4	–
	151	2	–	151	4	–
Charges of 1842	–	–	–	151	2	–
Increase £.	–	–	–	–	2	–
82. District Judge of Manaar and Nuwer Kalawye—Increase, £. 611. 11. 2½.						
District judge	–	–	–	437	10	–
Secretary and clerk at Manaar	–	–	–	42	13	4
Interpreter and native writer at ditto	–	–	–	22	4	–
Messengers at ditto	–	–	–	7	6	8
Secretary at Nuwer Kalawye	–	–	–	39	8	10½
Interpreter at ditto	–	–	–	50	8	4
Messengers at ditto	–	–	–	12	–	–
Increase £.	–	–	–	611	11	2½
83. Fiscal for the Western Province—Decrease, £. 12. 18. 1½.						
Clerks	168	–	–	168	–	–
Translators	60	–	–	60	–	–
Singalese and Malabar writers	63	–	–	63	–	–
Auctioneer	30	–	–	30	–	–
Conicoply	18	–	–	18	–	–
Messengers and process-servers	265	4	–	261	9	–
Gaoler	58	10	–	58	10	–
Assistant-gaoler, overseer, and turnkey	66	15	–	66	15	–
Gaol guard	27	–	–	27	–	–
Compounder of medicines	9	–	–	8	9	–
Executioners	9	–	–	10	16	–
Overseer of lunatic asylum	31	10	–	31	10	–
Guard and cooly at ditto	18	–	–	18	–	–
Clerk and translator at Caltura	45	16	1½	39	–	–
Process-servers at ditto	54	–	–	50	8	–
Clerk and translator at Negombo	42	–	–	42	–	–
Process-servers at ditto	50	8	–	50	8	–
Deputy-fiscal at Chilaw	27	–	–	27	–	–
Process-servers at ditto	43	4	–	43	4	–
Gaol guard at ditto	–	12	–	–	12	–
	1,086	19	1½	1,074	1	–
Charges of 1843	1,074	1	–			
Decrease £.	12	18	1½			
84. Fiscal Central Province—Increase, £. 41. 5.						
Turnkeys	–	–	–	12	15	–
Gaol peons	–	–	–	28	10	–
Increase £.	–	–	–	41	5	–
85. Superintendent of Police—Charges alike in both Years.						
Constables	270	–	–	270	–	–
Clerk and conicoply	36	–	–	36	–	–
Serjeants	180	–	–	180	–	–
Peons	1,106	8	–	1,106	8	–
£.	1,592	8	–	1,592	8	–
Revenue Provisional Establishment.						
86. Government Agent, Eastern Province—Decrease, £. 34. 2. 6.						
Native headmen	51	–	–	16	17	6
Charges of 1843	16	17	6			
Decrease £.	34	2	6			

Ordinary Charges sanctioned by Government—*continued.*	1842.	1843.
Revenue Provisional Establishment—*continued.*		
87. Government Agent, Southern Province—Increase, £. 28. 3. 8.	£. s. d.	£. s. d.
Clerks at Galle	34 5 –	45 13 4
Interpreter and translater at ditto	7 6 –	9 14 8
Native headmen at Hambantotte	16 – –	30 6 8
	57 11 –	85 14 8
Charges of 1842	– – –	57 11 –
Increase £.	– – –	28 3 8
88. Government Agent, Northern Province—Increase, £. 233. 6. 8.		
Assistant Agent, Manaar and Nuwer Kalawye	– – –	233 6 8
89. Government Agent, Central Province—Decrease, £. 10. 10.		
Interpreter at Badulla	10 10 –	
90. Postmaster-general—Decrease, £. 190. 5.		
Canganies and runners in the Western Province	79 10 –	
Ditto – – ditto – – Southern Province	110 15 –	
Decrease £.	190 5 –	
Civil Fixed Allowances.		
91. The Treasurer—Increase, £. 185. 15. 7½.		
Pensions	4,633 6 –	4,819 1 7½
Charges of 1842	– – –	4,633 6 –
Increase £.	– – –	185 15 7½
92. Civil Engineer and Surveyor-general—Increase, £. 47. 15.		
Allowance to the civil engineer for the keep of horses	66 13 4	91 13 4
Ditto – – 1st assistant civil engineer for ditto	– – –	22 15 –
	66 13 4	114 8 4
Charges of 1842	– – –	66 13 4
Increase £.	– – –	47 15 –
Judicial Fixed Allowances.		
93. District Judge of Jaffna—Decrease, £. 75.		
Half difference of salary of the District Judge	250 – –	175 – –
Charges of 1843	175 – –	
Decrease £.	75 – –	
94. District Judge of Four and Three Korles—Charges alike in both Years.		
Travelling expenses to the District Judge to and from Ruanwelle to Kaigalle	30 – –	30 – –
Revenue Fixed Allowances.		
95. Government Agent, Western Province—Decrease, £. 32. 2.		
Allowance to Fisher headmen	463 – –	456 14 –
Ditto – Kandyan chiefs	225 – –	199 4 –
	688 – –	655 18 –
Charges of 1843	655 18 –	
Decrease £.	32 2 –	
96. Government Agent, Southern Province—Decrease, £. 2. 5.		
Allowance to Fisher headmen	169 4 –	166 19 –
Charges of 1843	166 19 –	
Decrease £.	2 5 –	
97. Government Agent, Central Province—Decrease, £. 15. 0. 6.		
Allowance to Kandyan chiefs	1,218 3 –	1,203 2 6
Charges of 1843	1,203 2 6	
Decrease £.	15 – 6	

(*continued*)

Appendix, No. 2.

CEYLON.

Revenue and Expenditure.

ORDINARY CHARGES SANCTIONED BY GOVERNMENT—*continued.*	1842.			1843.		
Revenue Fixed Allowances—*continued.*	£.	s.	d.	£.	s.	d.
98. Postmaster-general—Charges alike in both Years.						
Allowance for the conveyance of the Kandy and Galle mails	538	16	–	538	16	–
99. Collector of Customs, Western Province—Increase, £. 34. 10. 2½.						
Half difference of salary to the collector	353	16	11¼	388	7	1¾
Charges of 1842	–	–	–	353	16	11¼
Increase £.	–	–	–	34	10	2½
FIXED ALLOWANCES PAID BY THE PRESIDENCIES AND AGENTS IN INDIA.						
100. The Presidency of Fort St. George—Decrease, £. 169. 8. 7.						
Allowance to the Kandyan state prisoners and pensioners	3,201	16	10	3,025	12	6
Ditto - retired servants of this government	46	17	7	53	3	4
	3,248	14	5	3,078	15	10
Charges of 1843	3,078	15	10			
Decrease £.	169	18	7			
101. The Colonial Agents at Madras—Charges alike in both Years.						
Pension to the Honourable Mrs. Turnour	300	–	–	300	–	–
CIVIL ORDINARY CONTINGENCIES.						
102. The Treasurer—Increase, £. 1,331. 8. 8½.						
Interest on Dutch paper currency	117	2	11	148	11	7½
Allowance to the Bishop of Madras on his visitation	–	–	–	1,300	–	–
	117	2	11	1,448	11	7½
Charges of 1842	–	–	–	117	2	11
Increase £.	–	–	–	1,331	8	8½
CIVIL INCIDENTAL CONTINGENCIES.						
103. The Archdeacon—Increase, £. 1. 2. 6.						
Clerk and sexton of the church at Galle	–	–	–	1	2	6
104. Chaplain of the Dutch Presbyterian Church—Increase, £. 0. 18.						
Servant of the church	–	–	–	–	18	–
JUDICIAL INCIDENTAL CONTINGENCIES.						
105. Fiscal of the Western Province—Increase, £. 10. 2. 6.						
Clerk and translator at Chilaw	3	7	6	13	10	–
Charge of 1842	–	–	–	3	7	6
Increase £.	–	–	–	10	2	6
106. Queen's Advocate—Increase, £. 411. 5.						
Deputy Queen's Advocate of the Western Province	–	–	–	150	–	–
Ditto - - - ditto - - Eastern Circuit	–	–	–	166	13	4
Ditto - - - ditto - - Southern Circuit	–	–	–	83	6	8
Clerks to ditto	–	–	–	11	5	–
Increase £.	–	–	–	411	5	–
107. District Judge of Galle—Increase, £. 3. 8.						
Secretary and additional clerk	–	–	–	3	8	–
108. District Judge, Nuwere Kalawia—Increase, £. 0. 6.						
Messengers	–	–	–	–	6	–

EXTRAORDINARY CHARGES SANCTIONED BY THE LEGISLATIVE COUNCIL.

Civil Provisional Establishment.	1842.	1843.
109. The Colonial Secretary—Decrease, £. 415. 15. 10.	£. s. d.	£. s. d.
Translators and interpreters	109 1 8	39 13 4
Superintendent of the Government press	12 10 –	
Printers of the Government press	280 10 –	
Bookbinders	53 7 6	
	455 9 2	39 13 4
Charges of 1843	39 13 4	
Decrease £.	415 15 10	
110. Commissioner of Roads—Decrease, £. 316. 17. 10.		
Commissioner	118 17 10	
Clerks and draftsmen	270 – –	90 – –
Messengers	27 – –	9 – –
	415 17 10	99 – –
Charges of 1843	99 – –	
Decrease £.	316 17 10	
111. Principal Civil Medical Officer—Decrease, £. 10. 10.		
Servants of the Leper Hospital	10 10 –	
112. Archdeacon—Decrease, £. 13.		
Sexton	5 – –	
Clerk to the Archdeacon	12 – –	4 – –
	17 – –	4 – –
Charges of 1843	4 – –	
Decrease £.	13 – –	
113. Queen's Visitor—Decrease, £. 12. 10.		
Catechists	12 10 –	
114. Chaplain of the Scotch Church—Decrease, £. 16. 17. 6.		
Precentor and Session clerk	11 5 –	
Beadle	5 12 6	
Decrease £.	16 17 6	
115. Government Agent, Western Province—Decrease, £. 7. 8. 6.		
Constables at Kaigalle, Ruanwelle and Kurnegalle	7 8 6	
Judicial Provisional Establishment.		
116. Registrar Supreme Court—Charges alike in both Years.		
Clerk to auditor	50 – –	50 – –
Interpreter	37 – –	37 – –
£.	87 – –	87 – –

(*continued*)

Appendix, No. 2.

CEYLON.

Revenue and Expenditure.

EXTRAORDINARY CHARGES SANCTIONED BY THE LEGISLATIVE COUNCIL—*continued.*

Judicial Provisional Establishment—*continued.*

	1842. £. s. d.	1843. £. s. d.
117. District Judge of Colombo, No. 1, South—Decrease, £. 25. 1. 10.		
Clerks	144 12 –	144 12 –
Interpreter	145 13 –	134 1 2
Cingalese and Malabar writer and record-keeper	48 – –	48 – –
Messengers	28 16 –	28 16 –
Stamp-vender and priest for both courts	40 10 –	27 – –
	407 11 –	382 9 2
Charges of 1843	382 9 2	
Decrease £.	25 1 10	
118. District Judge of Colombo, No. 1, North—Charges alike in both Years.		
Messengers	28 16 –	28 16 –
Malabar interpreter, writer and record-keeper	47 15 –	47 15 –
£.	76 11 –	76 11 –
119. District Judge of the Wanny—Decrease, £. 3. 15.		
Priest	3 15 –	
120. District Judge of Galle—Charges alike in both Years.		
Translator	27 – –	27 – –
121. District Judge of Four and Three Korles—Decrease, £. 3. 6. 8.		
Secretary and clerk	98 6 8	95 – –
Interpreter and native writer	57 – –	57 – –
Messengers	9 – –	9 – –
	164 6 2	161 – –
Charges of 1843	161 – –	
Decrease £.	3 6 8	
122. District Judge of Kandy, South—Decrease, £. 12.		
Record-keeper and native writer	24 6 –	24 6 –
Translator and stamp-vender and bookbinder	42 – –	42 – –
Messengers and priests	39 – –	27 – –
	105 6 –	93 6 –
Charges of 1843	93 6 –	
Decrease £.	12 – –	
123. District Judge of Kandy, North—Increase, £. 2. 8.		
Assistant interpreter, native writer, and record-keeper	68 8 –	70 16 –
Messengers	27 – –	27 – –
	95 8 –	97 16 –
Charges of 1842	- - -	95 8 –
Increase £.	- - -	2 8 –
124. District Judge of Matelle—Charges alike in both Years.		
Clerk	20 – –	20 – –
Messenger, conicoply and priest	18 – –	18 – –
£.	38 – –	38 – –
125. Fiscal for the Western Province—Decrease, £. 21. 13. 6.		
Fiscal	500 – –	500 – –
Gaol guard at Chilaw	6 12 –	6 12 –
Deputy fiscal, clerk and translator, at Calpentyn	40 10 –	40 10 –
Process-servers at ditto	51 12 –	50 8 –

Extraordinary Charges sanctioned by the Legislative Council—*continued.*	1842.	1843.
Judicial Provisional Establishment—*continued.*		
125. Fiscal for the Western Province—*continued.*	£. s. d.	£. s. d.
Turnkey at Ratnapoora	10 16 –	10 16 –
Process servers at ditto	60 – –	57 12 –
Translator at Kaigalle	12 – –	12 – –
Constable at Utnankande and Ruanwelle	2 14 –	
Process servers at ditto	57 12 –	57 12 –
Clerk and translator at Kurnegalle	60 – –	60 – –
Constable at - - - - ditto	1 2 6	
Gaoler and turnkey at - ditto	20 5 –	15 – –
Process servers at - - ditto	90 – –	90 – –
	922 3 6	900 10 –
Charges of 1843	900 10 –	
Decrease - - £.	21 13 6	
126. Fiscal for the Eastern Province—Decrease, £. 1. 2. 6.		
Gaoler at Batticaloa, and messenger	14 12 6	13 10 –
Charges of 1843	13 10 –	
Decrease - - £.	1 2 6	
127. Fiscal for the Southern Province—Decrease, £. 51. 6. 8.		
Clerk and translator at Galle	39 13 4	
Clerk and translator at Amblangodde	11 13 4	
Decrease - - £.	51 6 8	
128. Fiscal for the Central Province—Charges alike in both Years.		
Deputy fiscal and translator at Matelle	38 – –	38 – –
Messenger and process servers	18 – –	18 – –
£.	56 – –	56 – –
129. Superintendent of Police—Decrease, £. 14. 18.		
Peons	978 10 –	963 12 –
Charges of 1843	963 12 –	
Decrease - - £.	14 18 –	
Revenue Provisional Establishment.		
130. Government Agent, Eastern Province—Decrease, £. 39. 11. 8.		
Clerks at Trincomalie	39 11 8	
131. Government Agent, Southern Province—Decrease, £. 100.		
Clerks, shroff and salt storekeeper at Hambantotte	100 – –	
132. Government Agent, Northern Province—Decrease, £. 42. 5.		
Clerks at Jaffna	23 15 –	
Shroff and conicoply at Manaar	6 2 6	
Shroff at Wanny	1 17 6	
Native writer at Nuwer Kalawye	10 10 –	
Decrease - - £.	42 5 –	
133. Government Agent, Central Province—Decrease, £. 45. 16. 8.		
Clerks at Kandy	45 16 8	
134. Postmaster-General—Decrease, £. 68. 10.		
Clerks at Jaffna and Chilaw, &c.	37 – –	
Canganies and runners in the Eastern Province	31 10 –	
Decrease - - £.	68 10 –	

(*continued*)

Appendix, No. 2.

CEYLON.

Revenue and Expenditure.

Extraordinary Charges sanctioned by the Legislative Council—*continued.*	1842. £. s. d.	1843. £. s. d.
Civil Fixed Allowances:		
135. The Treasurer—Decrease, £. 175. 9. 4.		
Pensions and allowances	351 15 2½	176 5 10½
Charges of 1843	176 5 10½	
Decrease £.	175 9 4	
136. Civil Engineer, and Surveyor-General—Decrease, £. 37. 4. 2.		
Allowance to the civil engineer and surveyor-general, for the keep of two horses	33 6 8	
Allowance to the assistant engineer, for the keep of one horse	3 17 6	
£.	37 4 2	
137. Government Agent, Western Province—Decrease, £. 138. 8. 11½.		
Pensions and allowances	495 13 8½	359 4 9
Charges of 1843	359 4 9	
Decrease £.	138 8 11½	
138. Government Agent, Southern Province—Charges alike in both Years.		
Pensions and allowances	40 10 –	40 10 –
139. Government Agent, Eastern Province—Charges alike in both Years.		
Annuity to J. Dudley	8 8 –	8 8 –
140. Government Agent, Northern Province—Decrease, £. 20. 16. 7½		
Pensions and allowances	47 16 7½	27 – –
Charges of 1843	27 – –	
Decrease £.	20 16 7½	
141. Government Agent, Central Province—Decrease, £. 47. 12.		
Pensions and allowances	290 11 –	242 19 –
Temples	17 18 6	17 18 6
	308 9 6	260 17 6
Charges of 1843	260 17 6	
Decrease £.	47 12 –	
142. Charitable Establishment—Decrease, £. 203. 12. 2¾.		
Charitable allowance in the Western Province	1,277 – –	1,123 2 9
Ditto ditto Southern Province	491 17 –	463 11 –
Ditto ditto Eastern Province	219 3 6	201 16 10½
Ditto ditto Northern Province	435 11 6	440 4 6
Ditto ditto Central Province	109 19 10¼	101 4 6
Ditto ditto, to the Friend in Need Society of Colombo	200 – –	200 – –
	2,733 11 10¼	2,529 19 7½
Charges of 1843	2,529 19 7½	
Decrease £.	203 12 2¾	
Judicial Fixed Allowances:		
143. Superintendent of Police—Decrease, £. 3. 8. 8.		
Rent of houses occupied as the police office and station-house	47 – –	45 – –
Allowance for oil for the police stations	13 2 6	13 2 6
Allowance for keeping clean the streets in the Fort of Colombo	72 2 8	70 14 –
	132 5 2	128 16 6
Charges of 1843	128 16 6	
Decrease £.	3 8 8	

Extraordinary Charges sanctioned by the Legislative Council—*continued.*	1842. £. s. d.	1843. £. s. d.
Revenue Fixed Allowances:		
144. Government Agent, Northern Province—Decrease, £. 3. 15.		
Pension and allowances	3 15 –	
145. Government Agent, Central Province—Decrease, £. 12. 18.		
Pension and allowances	39 18 –	27 – –
Charges of 1843	27 – –	
Decrease £.	12 18 –	
146. Postmaster-General—Increase, £. 86. 18. 8.		
Allowance to the Matura, Kurnegalle and Kandy mail-coach	224 5 4	311 4 –
Charges of 1842	– – –	224 5 4
Increase £.	– – –	86 18 8
Civil Ordinary Contingencies:		
147. Treasurer—Decrease, £. 21. 8.		
Conveyance of treasure	87 5 3	65 17 3
Charges of 1843	65 17 3	
Decrease £.	21 8 –	
148. Civil Engineer and Surveyor-General—Increase, £. 4. 4. 9¾.		
Elephant establishment	83 8 5¾	87 13 3½
Charges of 1842	– – –	83 8 5¾
Increase £.	– – –	4 4 9¾
149. Commissioner of Roads—Decrease, £. 21. 1. 4½.		
Elephant establishment	171 5 9¾	150 4 5¼
Charges of 1843	150 4 5¼	
Decrease £.	21 1 4½	
150. Principal Medical Officer—Increase, £. 142. 1. 7¾.		
Leper hospital	238 4 2¼	349 12 1¾
Pauper ditto	167 7 1½	198 – 9¾
	405 11 3¾	547 12 11½
Charges of 1842	– – –	405 11 3¾
Increase £.	– – –	142 1 7¾
151. Government Agent, Western Province—Decrease, £. 1,765. 0. 10.		
Roads, bridges, and canals	5,223 19 –¼	3,471 16 4¼
Postage on official letters	46 9 10	33 11 8
	5,270 8 10¼	3,505 8 –¼
Charges of 1843	3,505 8 –¼	
Decrease £.	1,765 – 10	
152. Government Agent, Eastern Province—Decrease, £. 4. 18.		
Postage on official letters	8 6 1	3 8 1
Charges of 1843	3 8 1	
Decrease £.	4 18 –	
153. Government Agent, Southern Province—Decrease, £. 394. 9. 7.		
Roads, bridges, and canals	1,117 18 10	724 1 2
Postage on official letters	5 2 6	4 10 7
	1,123 1 4	728 11 9
Charges of 1843	728 11 9	
Decrease £.	394 9 7	

(*continued*)

Appendix, No. 2.

CEYLON.

Revenue and Expenditure.

Extraordinary Charges sanctioned by the Legislative Council—*continued.*	1842.			1843.		
Civil Ordinary Contingencies—*continued.*						
154. Government Agent, Northern Province—Decrease, £. 56. 2. 10.	£.	*s.*	*d.*	£.	*s.*	*d.*
Postage on official letters - - - - - - - -	238	7	2	182	4	4
Charges of 1843 - - -	182	4	4			
Decrease - - £.	56	2	10			
155. Government Agent, Central Province—Increase, £. 1,736. 10. 5¾.						
Roads, bridges, and canals - - - - - - -	1,378	1	1¼	3,115	12	11
Postage on official letters - - - - - - - -	1	7	8	–	6	4
	1,379	8	9¼	3,115	19	3
Charges of 1842 - - -	–	–	–	1,379	8	9¼
Increase - - £.	–	–	–	1,736	10	5¾
156. Charitable Establishment—Decrease, £. 10. 0. 6.						
Subsistence and clothing to the children in the Orphan Asylum - - - - - - - - - -	138	–	11½	128	–	5½
Charges of 1843 - - -	128	–	5½			
Decrease - - £.	10	–	6			
Judicial Ordinary Contingencies:						
157. Registrar Supreme Court—Decrease, £. 31. 12. 9¾.						
Circuit expenses - - - - - - - - - -	1,079	15	11½	1,048	3	1¾
Charges of 1843 - - -	1,048	3	1¾			
Decrease - - £.	31	12	9¾			
158. District Judge of Colombo, No. 1, South—Increase, £. 1. 5. 9¾.						
Commission on sale of stamps - - - - - - -	30	14	1¼	33	1	10
Postage on official letters - - - - - - - -	1	1	11			
	31	16	–¼	33	1	10
Charges of 1842 - - -	–	–	–	31	16	–¼
Increase - - £.	–	–	–	1	5	9¾
159. District Judge of Colombo, No. 1, North—Increase, £. 2. 7. 8¾.						
Commission on sale of stamps - - - - - - -	30	14	1¾	33	1	10
Charges of 1842 - - -	–	–	–	30	14	1¼
Increase - - £.	–	–	–	2	7	8¾
160. District Judge of Colombo, No. 2—Decrease, £. 3. 11. 5¼.						
Commission on sale of stamps - - - - - - -	16	1	9¼	12	10	4
Charges of 1843 - - -	12	10	4			
Decrease - - £.	3	11	5¼			
161. District Judge of Colombo, No. 4—Increase, £. 0. 8. 9.						
Commission on sale of stamps - - - - - - -	14	12	11	15	1	8
Charges of 1842 - - -	–	–	–	14	12	11
Increase - - £.	–	–	–	–	8	9
162. District Judge of Colombo, No. 6—Decrease, £. 2. 9. 11½.						
Commission on sale of stamps - - - - - - -	6	18	–	4	17	2½
Postage on official letters - - - - - - - -	4	13	–	4	3	10
	11	11	–	9	1	–½
Charges of 1843 - - -	9	1	–½			
Decrease - - £.	2	9	11½			

Extraordinary Charges sanctioned by the Legislative Council—*continued.*	1842.	1843.
Judicial Ordinary Contingencies—*continued.*	£. s. d.	£. s. d.
163. District Judge of Chilaw and Putlam —Decrease, £.1. 19. 9¼.		
Commission on sale of stamps - - - - - -	7 15 8¾	5 15 11½
Charges of 1843 - - -	5 15 11½	
Decrease - - £.	1 19 9¼	
164. District Judge of Manar and Nuwere Kalawia—Increase, £.0. 15. 5¾.		
Commission on sale of stamps - - - - - - -	2 1 8½	2 17 2¼
Charges of 1842 - - -	- - -	2 1 8½
Increase - - £.	- - -	- 15 5¾
165. District Judge of Jaffna—Increase, £.8. 1. 0¾.		
Commission on sale of stamps - - - - - - -	14 9 5	22 10 5¾
Charges of 1842 - - -	- - -	14 9 5
Increase - - £.	- - -	8 1 -¾
166. District Judge of Wallegammo—Increase, £.1. 13. 4½.		
Commission on sale of stamps - - - - - - -	2 11 10¼	4 5 2¾
Charges of 1842 - - -	- - -	2 11 10¼
Increase - - £.	- - -	1 13 4½
167. District Judge of Waddemoratche—Decrease, £.1. 9. 7½.		
Commission on sale of stamps - - - - - - -	7 5 -	5 15 4½
Charges of 1843 - - -	5 15 4½	
Decrease - - £.	1 9 7½	
168. District Judge of Tenmoratche—Decrease, £.3. 1. 8½.		
Commission on sale of stamps - - - - - - -	7 3 -	4 1 3½
Charges of 1843 - - -	4 1 3½	
Decrease - - £.	3 1 8½	
169. District Judge of the Islands—Decrease, £.0. 6. 2.		
Commission on sale of stamps - - - - - - -	2 16 -¼	2 9 10¼
Charges of 1843 - - -	2 9 10¼	
Decrease - - £.	- 6 2	
170. District Judge of Wanny—Decrease, £.0. 8. 0¼.		
Commission on sale of stamps - - - - - - -	- 11 8¼	- 3 8
Charges of 1843 - - -	- 3 8	
Decrease - - £.	- 8 -¼	
171. District Judge of Amblangodde—Increase, £.1. 10. 11.		
Commission on sale of stamps - - - - - - -	5 17 6¼	7 8 5¼
Charges of 1842 - - -	- - -	5 17 6¼
Increase - - £.	- - -	1 10 11
172. District Judge of Galle—Increase, £.2. 1. 1.		
Commission on sale of stamps - - - - - - -	23 6 1½	25 9 5½
Postage on public letters - - - - - - - -	26 17 7	26 15 4
	50 3 8½	52 4 9½
Charges of 1842 - - -	- - -	50 3 8½
Increase - - £.	- - -	2 1 1

(*continued*)

Appendix, No. 2.

CEYLON.

Revenue and Expenditure.

EXTRAORDINARY CHARGES SANCTIONED BY THE LEGISLATIVE COUNCIL—*continued.*

Judicial Ordinary Contingencies—*continued.*

	1842. £. s. d.	1843. £. s. d.
173. District Judge of Matura—Decrease, £.0. 17. 5.		
Commission on sale of stamps	17 15 8	17 16 3
Postage on public letters	12 16 4	11 18 4
	30 12 –	29 14 7
Charges of 1843	29 14 7	
Decrease £.	– 17 5	
174. District Judge of Hambantotte—Decrease, £.0. 5. 6¾.		
Commission on sale of stamps	– 19 10½	– 13 11¾
Postage on public letters	2 4 5	2 4 9
	3 4 3¼	2 18 8¾
Charges of 1843	2 18 8½	
Decrease £.	– 5 6¾	
175. District Judge of Tangalle—Decrease, £.3. 2. 8¾.		
Commission on sale of stamps	4 14 9¾	2 8 3
Postage on public letters	5 10 10	4 14 8
	10 5 7¾	7 2 11
Charges of 1843	7 2 11	
Decrease £.	3 2 8¾	
176. District Judge of Seven Korles—Increase, £.0. 9. 7½.		
Commission on sale of stamps	3 18 2½	4 1 7¼
Postage on public letters	1 1 2¼	1 7 5
	4 19 4¾	5 9 –¼
Charges of 1842	- - -	4 19 4¾
Increase £	- - -	– 9 7½
177. District Judge of Four Korles—Increase, £.5. 16. 6½.		
Commission on sale of stamps	– 9 6	6 2 1½
Postage on public letters	1 4 11	1 8 10
	1 14 5	7 10 11½
Charges of 1842	- - -	1 14 5
Increase £.	- - -	5 16 6½
178. District Judge of Kandy, South—Increase, £.3. 4. 6.		
Commission on sale of stamps	18 5 1½	19 2 8¾
Postage on public letters	7 3 4	9 10 3
	25 8 5½	28 12 11¾
Charges of 1842	- - -	25 8 5½
Increase £.	- - -	3 4 6
179. District Judge of Matelle—Decrease, £.5. 3. 8.		
Commission on sale of stamps	5 11 3½	7 16 6¼
Postage on public letters	8 1 6¾	– 12 8
	13 12 10¼	8 9 2¼
Charges of 1843	8 9 2¼	
Decrease £.	5 3 8	

Extraordinary Charges sanctioned by the Legislative Council—*continued.*	1842.	1843.
Judicial Ordinary Contingencies—*continued.*		
180. District Judge of Nuwere Ellia—Decrease, £. 2. 11. 11.	£. s. d.	£. s. d.
Commission on sale of stamps	1 3 7¾	1 – 9¾
Postage on public letters	3 15 4	1 6 3
	4 18 11¾	2 7 –¾
Charges of 1843	2 7 –¾	
Decrease £.	2 11 11	
181. District Judge of Badulla—Decrease, £. 5. 12. 9¼.		
Commission on sale of stamps	7 16 1	8 16 1¾
Postage on public letters	9 15 10	3 3 –
	17 11 11	11 19 1¾
Charges of 1843	11 19 1¾	
Decrease £.	5 12 9¼	
182. District Judge of Trincomalie—Decrease, £. 3. 1. 11¾.		
Commission on sale of stamps	12 12 4	10 15 2¼
Postage on public letters	1 16 1	– 11 3
	14 8 5	11 6 5¼
Charges of 1843	11 6 5¼	
Decrease £.	3 1 11¾	
183. District Judge of Batticaloa—Decrease, £. 0. 1. 8.		
Commission on sale of stamps	13 8 1	13 6 5
Postage on public letters	—	—
	13 8 1	13 6 5
Charges of 1843	13 6 5	
Decrease £.	– 1 8	
184. Fiscal Western Province—Decrease, £. 492. 12. 10¼.		
Batta to prisoners, and other prison charges	972 1 6¾	754 5 2½
Batta to witnesses	356 1 6	81 5 –
	1,328 3 –¾	835 10 2½
Charges of 1843	835 10 2½	
Decrease £.	492 12 10¼	
185. Fiscal Southern Province—Decrease, £. 127. 17. 0¾.		
Batta to prisoners, and other prison charges	776 – 5	714 7 3¾
Batta to witnesses	141 16 1½	75 12 2
	917 16 6½	789 19 5¾
Charges of 1843	789 19 5¾	
Decrease £.	127 17 –¾	
186. Fiscal Eastern Province—Decrease, £. 70. 2. 2¾.		
Batta to prisoners, and other prison charges	224 17 1¾	154 14 11
Charges of 1843	154 14 11	
Decrease £.	70 2 2¾	
187. Fiscal Northern Province—Decrease, £. 374. 6. 7½.		
Batta to prisoners, and other prison charges	617 15 8¼	405 9 8½
Batta to witnesses	528 9 –	366 8 4¼
	1,146 4 8¼	771 18 –¾
Charges of 1843	771 18 –¾	
Decrease £.	374 6 7½	

(*continued*)

Appendix, No. 2.

CEYLON.

Revenue and Expenditure.

Extraordinary Charges sanctioned by the Legislative Council—*continued.*	1842. £.	s.	d.	1843. £.	s.	d.
Judicial Ordinary Contingencies—*continued.*						
188. Fiscal Central Province—Decrease, £. 282. 4. 3.						
Batta to prisoners, and other prison charges	795	13	9	567	8	4
Batta to witnesses	288	13	2	234	14	4
	1,084	6	11	802	2	8
Charges of 1843	802	2	8			
Decrease £.	282	4	3			
Revenue Ordinary Contingencies:						
189. Government Agent, Western Province—Decrease, £. 72. 14. 3½.						
Grain	16	17	-¼	39	14	7
Arrack	204	6	2½	191	17	8½
Salt	972	4	10¾	889	1	6½
	1,193	8	1½	1,120	13	10
Charges of 1843	1,120	13	10			
Decrease £.	72	14	3½			
190. Government Agent, Eastern Province—Decrease, £. 621. 5. 10¾.						
Arrack	159	17	-½	118	19	1¾
Salt	581	5	6¼	-	17	6
	741	2	6½	119	16	7¾
Charges of 1843	119	16	7¾			
Decrease £.	621	5	10¾			
191. Government Agent, Southern Province—Decrease, £. 137. 1. 7¾.						
Grain	75	5	11	79	6	10½
Arrack	14	15	6	14	2	3
Salt	478	2	7¾	338	3	1½
Miscellaneous	15	-	-	14	10	2
	583	4	-¾	446	2	5
Charges of 1843	446	2	5			
Decrease £.	137	1	7¾			
192. Government Agent, Northern Province—Decrease, £. 771. 5. 3¾.						
Grain	166	1	1			
Arrack	53	3	1½	18	17	7½
Salt	1,134	9	3	563	10	6¼
	1,353	13	5½	582	8	1¾
Charges of 1843	582	8	1¾			
Decrease £.	771	5	3¾			
193. Government Agent, Central Province—Decrease, £. 112. 19. 3.						
Grain	4	8	6	14	5	3
Arrack	260	9	2¼	137	13	2¼
	264	17	8¼	151	18	5¼
Charges of 1843	151	18	5¼			
Decrease £.	112	19	3			
194. Postmaster-general—Decrease, £. 82. 5. 3.						
Wax, cloth, oil and candles, &c.	64	18	-	79	16	9
Boats and rowers employed at Point Pedro in conveying the coast mails	97	4	-			
	162	2	-	79	16	9
Charges of 1843	79	16	9			
Decrease £.	82	5	3			
195. Collector of Customs, Western Province—Charges alike in both Years.						
Miscellaneous	3	-	-	3	-	-

Extraordinary Charges sanctioned by the Legislative Council—*continued.*	1842.	1843.
Civil Incidental Contingencies:	£. s. d.	£. s. d.
196. Colonial Secretary—Decrease, £. 16. 6. 11¾.		
Salaries, contingent	158 4 4	112 – 4¼
Printing-office	20 3 3¾	23 11 4¾
Bookbinder's-office	45 12 1½	49 7 3
Miscellaneous	113 1 9¼	135 15 6¾
	337 1 6½	320 14 6¾
Charges of 1843	320 14 6¾	
Decrease £.	16 6 11¾	
197. Treasurer—Decrease, £. 1,672. 15. 6.		
Salaries, contingent	51 – –	27 – –
Government steamer Seaforth	1,308 5 8¼	1,026 5 1½
Embassy from the Maldives	27 13 7½	
Freight of specie	– – –	60 – –
Miscellaneous	201 12 8	69 19 8½
One moiety of the cost of an organ of the Dutch P. Church	100 – –	
Unforeseen Expenses:		
Salaries	369 17 4	155 16 8
Purchase of a house at Trincomalie	850 – –	
Miscellaneous	821 2 7½	717 14 11¼
	3,729 11 11¼	2,056 16 5¼
Charges of 1843	2,056 16 5¼	
Decrease £.	1,672 15 6	
198. Auditor and Comptroller of Revenue—Increase, £. 74. 2. 8½.		
Salaries, contingent	28 10 –	92 12 8
Miscellaneous	5 13 11½	15 14 –
	34 3 11½	108 6 8
Charges of 1842	– – –	34 3 11½
Increase £.	– – –	74 2 8½
199. Civil Engineer and Surveyor-General—Increase, £. 325. 7. 8.		
Salaries, contingent	– – –	45 12 6
Elephant establishment	16 17 6	12 10 11
Tools and instruments	39 5 9	227 14 11
Travelling allowances	75 6 11¼	22 – 10½
Miscellaneous	23 4 4	26 12 11¾
Allowance granted to Mr. Tait, assistant-surveyor, to defray the charge of his passage to England, charged under the vote granted to the treasurer for unforeseen expenses	– – –	145 10 –
	154 14 6¼	480 2 2¼
Charges of 1842	– – –	154 14 6¼
Increase £.	– – –	325 7 8
200. Commissioner of Roads—Increase, £. 198. 19. 6.		
Salaries, contingent	969 4 6	1,207 8 6
Elephant establishment	57 5 7	12 12 6
Tools and instruments	299 – 7½	138 4 5½
Travelling allowances	308 16 7	318 9 3
Clothing to pioneers	416 13 7¼	394 16 –¼
Miscellaneous	58 14 6¼	237 4 2¼
	2,109 15 5	2,308 14 11
Charges of 1842	– – –	2,109 15 5
Increase £.	– – –	198 19 6

(*continued*)

Appendix, No. 2.

CEYLON.

Revenue and Expenditure.

EXTRAORDINARY CHARGES SANCTIONED BY THE LEGISLATIVE COUNCIL—*continued.*

Civil Incidental Contingencies—*continued.*

	1842.			1843.		
	£.	s.	d.	£.	s.	d.
201. Principal Civil Medical Officer—Increase, £. 576. 15. 10¾.						
Salaries, contingent	2,030	8	10	2,626	13	9
Leper hospital	17	–	4¼	67	5	–½
Pettah hospital	120	13	4¼	145	12	1½
Medical museum	35	–	–	35	–	–
Passage and subsistence of medical students proceeding to Calcutta	60	–	–			
Miscellaneous	122	12	2¾	87	19	9
	2,385	14	9¼	2,962	10	8
Charges of 1842	–	–	–	2,385	14	9¼
Increase £.	–	–	–	576	15	10¾
202. Superintendent Botanical Garden—Decrease, £. 188. 10. 10¾.						
Salaries, contingent	373	16	11¾	205	6	10¼
Miscellaneous	53	11	11½	33	11	2¼
	427	8	11½	238	18	–½
Charges of 1843	238	18	–¼			
Decrease £.	188	10	10¾			
203. Master Attendant of Colombo—Decrease, £. 99. 5. 2¾.						
Salaries, contingent	80	5	–	68	–	7½
Miscellaneous	183	10	7¾	96	9	9½
	263	15	7¾	164	10	5
Charges of 1843	164	10	5			
Decrease £.	99	5	2¾			
204. Master Attendant of Galle—Decrease, £. 3. 9. 11.						
Miscellaneous	8	6	9	4	16	10
Charges of 1843	4	16	10			
Decrease £.	3	9	11			
205. Master Attendant of Trincomalie—Decrease, £. 1. 19. 10.						
Miscellaneous	19	12	11½	17	13	1½
Charges of 1843	17	13	1½			
Decrease £.	1	19	10			
206. Government Agent, Western Province—Increase, £. 1,045. 2. 7½.						
Salaries, contingent	688	12	–	466	6	–
Roads, bridges, and canals	2,195	1	9¼	3,927	16	5¾
Public buildings	2,509	17	2½	1,543	14	11½
Medical charges	716	5	8¾	940	6	3½
Government suits	135	3	–			
In aid of missions in Ceylon	360	–	–	460	–	–
Ditto of public libraries	25	–	–	50	–	–
Surveying	237	10	–	465	13	10¾
Miscellaneous	241	1	3½	315	16	9
Queen's house garden	45	11	3	48	9	9
Mount Lavinia estate	42	3	9	23	4	6
	7,196	6	–	8,241	8	7½
Charges of 1842	–	–	–	7,196	6	–
Increase £.	–	–	–	1,045	2	7½

Extraordinary Charges sanctioned by the Legislative Council—*continued.*	1842.			1843.		
Civil Incidental Contingencies—*continued.*						
207. Government Agent, Eastern Province—Decrease, £. 898. 1. 5.	£.	*s.*	*d.*	£.	*s.*	*d.*
Salaries, contingent	69	9	8½	21	7	3
Roads, bridges, and canals	475	15	4½	227	14	1
Public buildings	604	4	9	84	11	7¼
Medical charges	67	7	–	68	2	9¾
Vedahs	64	3	2½			
Miscellaneous	73	17	3	80	–	1
In aid of public libraries	25	–	–			
	1,379	17	3	481	15	10
Charges of 1843	481	15	10			
Decrease £.	898	1	5			
208. Government Agent, Southern Province—Increase, £. 589. 13. 1½.						
Salaries, contingent	138	2	–	108	18	–
Roads, bridges, and canals	1,129	14	11¼	2,102	17	7½
Public buildings	760	9	1¾	384	9	1½
Medical charges	261	5	1	280	11	9
Surveying	12	17	6½			
Miscellaneous	87	14	8	103	–	–
	2,390	3	4½	2,979	16	6
Charges of 1842	–	–	–	2,390	3	4½
Increase £.	–	–	–	589	13	1½
209. Government Agent, Northern Province—Decrease, £. 904. 14. 10¼.						
Salaries, contingent	65	11	6	4	10	–
Roads, bridges, and canals	2,825	1	5	2,265	16	1½
Public buildings	939	1	3¼	547	7	1¼
Medical charges	270	11	10½	223	15	–
Surveying	–	–	–	125	19	4
Miscellaneous	540	12	2½	568	15	9¾
	4,640	18	3¼	3,736	3	5
Charges of 1843	3,736	3	5			
Decrease £.	904	14	10¼			
210. Government Agent, Central Province—Decrease, £. 2,227. 11. 8¼.						
Salaries, contingent	57	11	4	26	8	–
Roads, bridges, and canals	3,533	19	9¾	1,793	19	2¼
Public buildings	943	17	2½	240	13	–¾
Medical charges	54	1	10¼	62	19	–½
Pavillion, garden, and ground	98	16	9	114	7	–
Temples	241	9	9¾	80	3	6¾
In aid of public libraries	20	–	–			
Miscellaneous	200	2	8½	164	3	11½
Surveying	24	–	–	284	10	10
Overpayment on lands sold refunded	–	–	–	179	3	1¾
	5,173	19	5¾	2,946	7	9½
Charges of 1843	2,946	7	9½			
Decrease £.	2,227	11	8¼			
211. Ecclesiastical Department—Decrease, £. 71. 6. 4¼.						
Salaries, contingent	144	18	–	58	9	4
Miscellaneous	15	4	–	42	9	9
	160	2	–	100	19	1
Deduct church fees received	–	–	–	12	3	5½
	160	2	–	88	15	7¾
Charges of 1843	88	15	7¾			
Decrease £.	71	6	4¼			

(*continued*)

Appendix, No. 2.

CEYLON.

Revenue and Expenditure.

Extraordinary Charges sanctioned by the Legislative Council—*continued.*	1842. £. s. d.	1843. £. s. d.
Civil Incidental Contingencies—*continued.*		
212. Queen's Visitor—Decrease, £. 2.		
Salaries, contingent	2 – –	
213. Chaplain of the Scotch Presbyterian Church—Increase, £. 3. 15.		
Miscellaneous	– – –	3 15 –
214. Chaplain of the Dutch Presbyterian Church—Decrease, £. 6. 15.		
Salaries, contingent	6 15 –	
215. Government Schools—Increase, £. 976. 3. 7¾.		
Contingent salaries of the Colombo Academy	830 11 8	643 – –
Ditto school establishment, Western Province	567 3 10¼	781 10 6½
Ditto ditto Eastern ditto	110 – 11½	140 – –
Ditto ditto Southern ditto	124 7 6	323 12 6
Ditto ditto Northern ditto	50 19 –	173 5 –
Ditto ditto Central ditto	64 10 –	61 10 –
Rent of houses	166 16 –	229 1 6
Books and furnitures	163 4 10¾	393 19 4½
Building and repairing school-houses, &c.	– – –	104 19 9¼
Miscellaneous charges, including travelling expenses to inspector of schools, &c.	81 3 1½	164 8 1¼
	2,158 17 –	3,015 6 9½
Deduct school fees received	446 17 11	327 4 –¾
	1,711 19 1	2,688 2 8¾
Charges of 1842	– – –	1,711 19 1
Increase £.	– – –	976 3 7¾
216. Charitable Establishment—Increase, £. 24. 15. 7.		
Miscellaneous	264 8 11	204 4 6
Friend-in-Need Societies	50 – –	125 – –
Marriage portions to girls of the orphan asylum	30 – –	40 – –
	344 8 11	369 4 6
Charges of 1842	– – –	344 8 11
Increase £.	– – –	24 15 7
Judicial Incidental Contingencies.		
217. Queen's Advocate—Increase, £. 111. 15.		
Salaries, contingent	9 – –	118 5 –
Miscellaneous	– – –	2 10 –
	9 – –	120 15 –
Charges of 1842	– – –	9 – –
Increase £.	– – –	111 15 –
218. Registrar, Supreme Court—Decrease, £. 7. 4.		
Salaries, contingent	87 2 –	76 12 –
Miscellaneous	– – –	3 6 –
	87 2 –	79 18 –
Charges of 1843	79 18 –	
Decrease £.	7 4 –	
219. District Judge of Colombo, No. 1, South—Increase, £. 101. 6. 2¾.		
Salaries, contingent	138 4 6½	153 4 –
Miscellaneous	110 11 5¾	196 18 3
	248 16 –¼	350 2 3
Charges of 1842	– – –	248 16 –¼
Increase £.	– – –	101 6 2¾

Extraordinary Charges sanctioned by the Legislative Council—*continued.*	1842.	1843.
Judicial Incidental Contingencies—*continued.*		
220. District Judge of Colombo, No. 1, North—Increase, £. 23. 17. 11.	£. s. d.	£. s. d.
Salaries, contingent	69 – –	67 – –
Miscellaneous	42 10 2	68 8 1
	111 10 2	135 8 1
Charges of 1843	– – –	111 10 2
Increase £.	– – –	23 17 11
221. District Judge of Colombo, No. 2—Decrease, £. 8. 4. 10¼.		
Salaries, contingent	34 – –	33 – –
Miscellaneous	47 10 5½	40 5 7¼
	81 10 5½	73 5 7¼
Charges of 1843	73 5 7¼	
Decrease £.	8 4 10¼	
222. District Judge of Colombo, No. 4—Decrease, £. 7. 15. 6.		
Salaries, contingent	35 15 –	32 – –
Miscellaneous	17 13 2	13 12 8
	53 8 2	45 12 8
Charges of 1843	45 12 8	
Decrease £.	7 15 6	
223. District Judge of Colombo, No. 6—Increase, £. 1. 6.		
Salaries, contingent	32 6 –	30 19 –
Miscellaneous	2 12 –	5 5 –
	34 18 –	36 4 –
Charges of 1843	– – –	34 18 –
Increase £.	– – –	1 6 –
224. District Judge of Chilaw and Putlam—Decrease, £. 13. 13. 6.		
Salaries, contingent	6 6 –	4 16 –
Miscellaneous	68 16 –	56 12 6
	75 2 –	61 8 6
Charges of 1843	61 8 6	
Decrease £.	13 13 6	
225. District Judge of Manaar—Increase, £. 2. 12. 9.		
Salaries, contingent	1 16 –	1 16 –
Miscellaneous	9 3 3	11 16 –
	10 19 3	13 12 –
Charges of 1842	– – –	10 19 3
Increase £.	– – –	2 12 9
226. District Judge of Jaffna—Decrease, 10. 12. 0¾.		
Salaries, contingent	78 6 –	78 16 –
Miscellaneous	46 14 5¼	35 12 4½
	125 – 5¼	114 8 4½
Charges of 1843	114 8 4½	
Decrease £.	10 12 –¾	
227. District Judge of Wallegammo—Increase, £. 3. 8.		
Salaries, contingent	12 4 –	12 10 –
Miscellaneous	2 2 –	5 4 –
	14 6 –	17 14 –
Charges of 1842	– – –	14 6 –
Increase £.	– – –	3 8 –

(*continued*)

Appendix, No. 2.

CEYLON.

Revenue and Expenditure.

Extraordinary Charges sanctioned by the Legislative Council—*continued.*	1842.	1843.
Judicial Incidental Contingencies—*continued.*		
228. District Judge of Waddemoratche—Decrease, £.10. 15. 7.	£. s. d.	£. s. d.
Salaries, contingent	77 7 –	72 10 –
Miscellaneous	13 11 3	7 12 8
	90 18 3	80 2 8
Charges of 1843	80 2 8	
Decrease £.	10 15 7	
229. District Judge of Tenmoratche—Increase, £.2. 2. 7¼.		
Salaries, contingent	14 7 6	14 7 6
Miscellaneous	13 9 9	15 12 4¼
	27 17 3	29 19 10¼
Charges of 1842	– – –	27 17 3
Increase £.	– – –	2 2 7¼
230. District Judge of the Islands—Decrease, £.50. 18.		
Salaries, contingent	50 12 6	
Miscellaneous	7 7 6	7 2 –
	58 – –	7 2 –
Charges of 1843	7 2 –	
Decrease £.	50 18 –	
231. District Judge of Nuwerekalawije—Decrease, £.0. 6. 4.		
Miscellaneous	– 6 4	
232. District Judge of Wanny—Increase, £.8. 14. 6.		
Miscellaneous	– 6 –	9 – 6
Charges of 1842	– – –	– 6 –
Increase £.	– – –	8 14 6
233. District Judge of Amblangodde—Decrease £.10. 13. 2.		
Miscellaneous	15 7 8	4 14 6
Charges of 1843	4 14 6	
Decrease £.	10 13 2	
234. District Judge of Galle—Decrease, £.5. 11. 1½.		
Salaries, contingent	38 – –	42 – –
Miscellaneous	51 13 1½	42 2 –
	89 13 1½	84 2 –
Charges of 1843	84 2 –	
Decrease £.	5 11 1½	
235. District Judge of Matura—Increase, £.0. 12. 3.		
Salaries, contingent	10 – –	29 – –
Miscellaneous	24 14 9	6 7 –
	34 14 9	35 7 –
Charges of 1842	– – –	34 14 9
Increase £.	– – –	– 12 3
236. District Judge of Hambantotte—Decrease, £.1. 0. 7½.		
Miscellaneous	3 7 6	2 6 10½
Charges of 1843	2 6 10½	
Decrease £.	1 – 7½	

Extraordinary Charges sanctioned by the Legislative Council—*continued.*	1842. £. s. d.	1843. £. s. d.
Judicial Incidental Contingencies—*continued.*		
237. District Judge of Tangalle—Increase, £. 4. 14. 7.		
Miscellaneous	12 9 6	17 4 1
Charges of 1842	- - -	12 9 6
Increase £.	- - -	4 14 7
238. District Judge of Seven Korles—Increase, £. 2. 15.		
Salaries, contingent	10 - -	12 13 -
Miscellaneous	- - -	- 2 -
	10 - -	12 15 -
Charges of 1842	- - -	10 - -
Increase £.	- - -	2 15 -
239. District Judge of Four and Three Korles—Decrease, £. 2. 8. 3.		
Salaries, contingent	2 8 -	2 8 -
Miscellaneous	48 3 9	45 15 6
	50 11 9	48 3 6
Charges of 1843	48 3 6	
Decrease £.	2 8 3	
240. District Judge of Kandy, South—Increase, £. 21. 6.		
Salaries, contingent	1 16 -	2 5 -
Miscellaneous	19 4 -	40 1 -
	21 - -	42 6 -
Charges of 1842	- - -	21 - -
Increase £.	- - -	21 6 -
241. District Judge of Kandy, North—Increase, £. 0. 18.		
Salaries, contingent	- - -	- 18 -
242. District Judge of Matelle—Decrease, £. 18. 3.		
Salaries, contingent	3 2 -	4 10 -
Miscellaneous	22 19 6	3 8 6
	26 1 6	7 18 6
Charges of 1843	7 18 6	
Decrease £.	18 3 -	
243. District Judge of Nuwere Ellia—Decrease, £. 15. 8. 6.		
Miscellaneous	21 - -	3 9 6
Salaries, contingent	- - -	2 2 -
	21 - -	5 11 6
Charges of 1843	5 11 6	
Decrease £.	15 8 6	
244. District Judge of Badulla—Increase, £. 20. 9.		
Salaries, contingent	5 8 -	5 14 -
Miscellaneous	1 9 -	21 12 -
	6 17 -	27 6 -
Charges of 1842	- - -	6 17 -
Increase £.	- - -	20 9 -

(*continued*)

Appendix, No. 2.

CEYLON.

Revenue and Expenditure.

EXTRAORDINARY CHARGES sanctioned by the LEGISLATIVE COUNCIL—*continued.*

Judicial Incidental Contingencies—*continued.*

	1842.			1843.		
	£.	s.	d.	£.	s.	d.
245. District Judge of Trincomalie—Increase, £. 13. 3. 3.						
Salaries, contingent	27	11	7½	25	16	–
Miscellaneous	16	1	9	31	–	7½
	43	13	4½	56	16	7½
Charges of 1842	–	–	–	43	13	4½
Increase £.	–	–	–	13	3	3
246. District Judge of Batticaloa—Increase, £. 9. 17. 9½.						
Salaries, contingent	30	–	–	30	–	–
Miscellaneous	5	7	2½	15	5	–
	35	7	2½	45	5	–
Charges of 1842	–	–	–	35	7	2½
Increase £.	–	–	–	9	17	9½
247. Fiscal for the Western Province—Increase, £. 30. 6. 2¾.						
Salaries, contingent	26	4	7	44	7	2¾
Miscellaneous	142	5	4½	154	8	10½
	168	9	10½	198	16	1¼
Charges of 1842	–	–	–	168	9	10½
Increase £.	–	–	–	30	6	2¾
248. Fiscal of the Eastern Province—Increase, £. 51. 1. 3¾.						
Salaries, contingent	75	1	2¼	114	5	–
Miscellaneous	5	8	7½	17	6	1½
	80	9	9¾	131	11	1½
Charges of 1842	–	–	–	80	9	9¾
Increase £.	–	–	–	51	1	3¾
249. Fiscal for the Southern Province—Decrease, £. 570. 4. 2½.						
Salaries, contingent	484	7	–	60	15	–
Miscellaneous	232	5	5¼	85	13	2¾
	716	12	5¼	146	8	2¾
Charges of 1843	146	8	2¾			
Decrease £.	570	4	2½			
250. Fiscal for the Northern Province—Increase, £. 105. 18. 8.						
Salaries, contingent	154	17	9	206	10	2¼
Miscellaneous	92	14	6½	147	–	9¼
	247	12	3½	353	10	11½
Charges of 1842	–	–	–	247	12	3½
Increase £.	–	–	–	105	18	8
251. Fiscal for the Central Province—Increase, £. 270. 19. 1½.						
Salaries, contingent	193	13	6	386	16	9
Miscellaneous	185	8	4¾	263	4	3¼
	379	1	10¾	650	1	–¼
Charges of 1842	–	–	–	379	1	10¾
Increase £.	–	–	–	270	19	1½
252. Superintendent of Police—Decrease, £. 156. 1. 5½.						
Miscellaneous	206	5	6½	50	4	1
Charges of 1843	50	4	1			
Decrease £.	156	1	5½			

Extraordinary Charges sanctioned by the Legislative Council—*continued.*	1842. £. s. d.	1843. £. s. d.
Judicial Incidental Contingencies—*continued.*		
253. Commissioner of the Loan Board—Decrease, £.13. 10.		
Salaries, contingent	13 10 –	
Revenue Incidental Contingencies:		
254. Government Agent, Western Province—Decrease, £.2,246. 16 9¼.		
Cinnamon	2,492 17 6¾	1,081 19 8
Grain	822 5 9½	743 16 4
Salt	461 2 1	398 5 7¼
Arrack	112 16 –	129 6 9
Assessment	103 13 2¾	82 1 9½
Salaries, contingent	670 1 5	281 2 9
Pensions and allowances	9 – –	8 5 –
Government suits	157 18 5½	1 10 –
Miscellaneous	537 16 6¼	303 7 –¾
Overpayment on lands sold refunded	- - -	90 19 4
	5,367 11 –¾	3,120 14 3½
Charges of 1843	3,120 14 3½	
Decrease £.	2,246 16 9¼	
255. Government Agent, Eastern Province—Decrease, £.371. 4. 9½.		
Grain	104 5 –	26 1 7¾
Salt	80 10 11	34 18 9¾
Government suits	- - -	2 5 –
Contingent salaries	134 5 10½	15 4 6
Miscellaneous	166 13 8	8 7 11½
Pearl banks	- - -	27 12 9
	485 15 5½	114 10 8
Charges of 1843	114 10 8	
Decrease £.	371 4 9½	
256. Government Agent, Southern Province—Decrease, £.352. 2. 11¼.		
Salt	571 4 7¾	316 17 7½
Grain	84 6 5	203 5 –½
Arrack	9 1 6	9 3 6
Cinnamon	121 12 –	121 12 –
Assessment	27 7 10½	7 6 –
Salaries, contingent	197 19 6	21 – –
Cost of suits	– 15 –	11 5 –
Miscellaneous	131 3 11	100 18 9¼
	1,143 10 10¼	791 7 11
Charges of 1843	791 7 11	
Decrease £.	352 2 11¼	
257. Government Agent, Northern Province—Decrease, £.219. 11. 4½.		
Salt	105 2 2	73 17 10½
Grain	206 13 7¼	178 4 10¾
Arrack	8 15 –¾	8 8 3¾
Pearl fishery	139 5 1½	2 12 6
Salaries, contingent	139 13 6	120 – –
Government suits	78 1 6	71 11 10
Miscellaneous	261 12 9¾	264 16 11¾
	939 3 9¼	719 12 4¾
Charges of 1843	719 12 4¾	
Decrease £.	219 11 4½	
258. Government Agent, Central Province—Decrease, £.286. 15. 0¼.		
Grain	46 16 –½	25 4 9
Arrack	88 19 9¾	80 8 6¼
Salaries, contingent	458 3 5	138 9 –
Cost of suits	6 15 1	
Miscellaneous	32 1 7½	101 18 8¼
	632 15 11¾	346 – 11½
Charges of 1843	346 – 11½	
Decrease £.	286 15 –¼	

(*continued*)

Appendix, No. 2.

CEYLON.

Revenue and Expenditure.

Extraordinary Charges sanctioned by the Legislative Council—*continued.*	1842.	1843.
Revenue Incidental Contingencies—*continued.*	£. s. d.	£. s. d.
259. Postmaster-General—Decrease, £.46. 15. 7.		
Salaries, contingent	481 8 6	419 6 -¼
Tappall huts, &c.	4 1 -	11 12 1¾
Miscellaneous	314 18 5¼	322 14 2¼
	800 7 11¼	753 12 4¼
Charges of 1843	753 12 4¼	
Decrease £.	46 15 -	
260. Warehouse-keeper—Decrease, £.178. 8. 8½.		
Salaries, contingent	130 6 -	174 8 -
Miscellaneous	166 - 10	202 5 1½
Gunny pauls for embaling cinnamon	258 15 -	
	555 1 10	376 13 1½
Charges of 1843	376 13 1½	
Decrease £.	178 8 8½	
261. Superintendent Cinnamon Sorting Establishment—Decrease, £.46. 16.		
Salaries, contingent	46 16 -	
262. Collector of Customs, Western Province—Decrease, £.25. 4. 8¾.		
Salaries, contingent	311 14 4	270 15 10
Miscellaneous	412 8 10½	428 2 7¾
	724 3 2½	698 18 5¾
Charges of 1843	698 18 5¾	
Decrease £.	25 4 8¾	
263. Collector of Customs, Southern Province—Decrease, £.17. 7. 5¾.		
Salaries, contingent	21 - -	
Miscellaneous	103 - 8¾	106 13 3
	124 - 8¾	106 13 3
Charges of 1843	106 13 3	
Decrease £.	17 7 5¾	
264. Collector of Customs, Northern and Eastern Province—Decrease, £.6. 10. 11½.		
Salaries, contingent	46 13 6¾	- 3 9
Miscellaneous	171 14 9¾	211 13 8
	218 8 4½	211 17 5
Charges of 1843	211 17 5	
Decrease £.	6 10 11½	
Incidental Contingencies paid in India:		
265. Government of Fort William—Increase, £.64. 16. 3.		
Charges of a Ceylon student in the Bishop's College at Calcutta	- - -	73 - 3
Miscellaneous	8 4 -	
	8 4 -	73 - 3
Charges of 1842	- - -	8 4 -
Increase £.	- - -	64 16 3
266. Government of Fort St. George—Increase, £.121. 9. 8¼.		
Miscellaneous	70 19 4½	192 9 -¾
Charges of 1842	- - -	70 19 4½
Increase £.	- - -	121 9 8¼

Extraordinary Charges sanctioned by the Legislative Council—*continued.*	1842.	1843.
Incidental Contingencies paid in India—*continued.*		
267. Government of Bombay—Decrease, £. 54. 9. 11.	£. s. d.	£. s. d.
Miscellaneous	61 13 8	7 3 9
Charges of 1843	7 3 9	
Decrease £.	54 9 11	
268. Colonial Agents at Madras—Decrease, £. 10. 17.		
Charges, miscellaneous	25 1 7½	18 1 4
Commission	12 15 10	8 19 1½
	37 17 5½	27 – 5½
Charges of 1843	27 – 5½	
Decrease £.	10 17 –	
269. Colonial Agents at Calcutta—Decrease, £. 16. 13. 5.		
Charges, miscellaneous	32 14 3	10 3 9
Commission	8 3 5	14 – 6
	40 17 8	24 4 3
Charges of 1843	24 4 3	
Decrease £.	16 13 5	
270. Colonial Agents at Bombay—Decrease, £. 145. 7. 8½.		
Charges, miscellaneous	22 3 8½	107 5 –
Commission	229 19 11	216 11 6¾
Government steamer, Seaforth	1,158 5 10	941 5 2¼
	1,410 9 5½	1,265 1 9
Charges of 1843	1,265 1 9	
Decrease £.	145 7 8½	

ARREARS OF FORMER YEARS.

ORDINARY CHARGES SANCTIONED BY HER MAJESTY'S GOVERNMENT.

Civil Fixed Establishment:	1842.	1843.
271. Establishment of Government Schools—Increase, £. 1. 9. 3½.	£. s. d.	£. s. d.
Schoolmaster	4 5 6	5 14 9½
Charges of 1842	- - -	4 5 6
Increase £.	- - -	1 9 3½
272. Queen's Visitor—Increase, £. 5.		
Catechist of Trincomalie, for October and November 1842	- - -	5 – –
273. Colonial Chaplain of the Dutch Church—Increase, £. 16. 13. 4.		
Chaplain; difference of pay between 350*l.* and 300*l.* a year from 1 August to 30 November 1842	- - -	16 13 4
Judicial Fixed Establishment:		
274. Queen's Advocate—Decrease, £. 10. 8. –¾.		
Notarial clerk for October and November 1841	10 8 –¾	
275. District Judge of Kandy, North—Decrease, £. 66. 13. 4.		
Half salary of district judge, for October and November 1841	66 13 4	

(*continued*)

Appendix, No. 2.

CEYLON.

Revenue and Expenditure.

	1842. £. s. d.	1843. £. s. d.
ORDINARY CHARGES SANCTIONED BY HER MAJESTY'S GOVERNMENT—*continued.*		
Judicial Fixed Establishment—*continued.*		
276. District Judge of Badulla—Increase, £. 2. 1. 8.		
Interpreter, for November 1842 - - - - - -	- - -	2 1 8
277. Fiscal, Eastern Province—Decrease £. 3.		
Head clerk, for August 1841 - - - - - -	3 – –	
278. Fiscal, Northern Province—Decrease, 15 *s.*		
Process-server, for May 1841 - - - - - -	– 15 –	
279. Fiscal, Central Province—Decrease, £. 5. 5.		
Translator, from 1 January to 31 July 1841 - - -	6 15 –	
Head constable, for November 1840 - - - - -	- - -	1 10 –
	6 15 –	1 10 –
Charge of 1843 - - -	1 10 –	
Decrease - - £.	5 5 –	
REVENUE FIXED ESTABLISHMENT:		
280. Government Agent, Western Province—Increase, £. 182. 9. 8.		
Clerks, and native headmen of 1841 - - - - -	3 – –	
Government agent, half salary from 10 August to 30 November 1842 - - - - - - - - - -	- - -	185 9 8
	3 – –	185 9 8
Charge of 1842 - - -	- - -	3 – –
Increase - - £.	- - -	182 9 8
281. Government Agent, Eastern Province—Increase, £. 1,404. 4. 8.		
Native headmen, and their messengers - - - -	8 10 –	
Annual increase of assistant agent at Trincomalie, for November 1842 - - - - - - - - - -	- - -	1 13 4
Messenger, from 1 to 13 March 1842 - - - -	- - -	– 13 $1\frac{1}{2}$
Agent's half salary, from 16 May 1840 to 20 Sept. 1842 -	- - -	1,410 8 $2\frac{1}{2}$
	8 10 –	1,412 14 8
Charges of 1842 - - -	- - -	8 10 –
Increase - - £.	- - -	1,404 4 8
282. Government Agent, Southern Province—Decrease, £. 5. 5. $3\frac{1}{4}$.		
Native writer, from March to August and October and November 1841 - - - - - - - - -	7 4 –	
Modliar of Gangaboddepattoo, short drawn, for July 1842 -	- - -	– 2 $8\frac{3}{4}$
Vidahn of Bootel Vedderalle, for September, October, and November 1842 - - - - - - - - - -	- - -	1 16 –
	7 4 –	1 18 $8\frac{3}{4}$
Charges of 1843 - - -	1 18 $8\frac{3}{4}$	
Decrease - - £.	5 5 $3\frac{1}{4}$	
283. Government Agent, Northern Province—Decrease, £. 50. 4. 7.		
Pay of clerks, native headmen, messengers, &c. - -	82 10 1	32 5 6
Charges of 1843 - - -	32 5 6	
Decrease - - £.	50 4 7	
284. Postmaster General—Increase, 13 *s.* 6 *d.*		
Runner in the Northern Province - - - - -	- - -	– 13 6
CIVIL PROVISIONAL ESTABLISHMENT:		
285. Commissioner of Roads—Increase, £. 660. 18. 7 $\frac{1}{2}$.		
Pioneer establishment, for November 1842 - - -	- - -	660 18 $7\frac{1}{2}$

Ordinary Charges sanctioned by Her Majesty's Government—*continued.*	1842.	1843.
Judicial Provisional Establishment:	£. s. d.	£. s. d.
286. District Judge of Colombo, No. 1, North—Decrease, £.2 10.		
Additional pay of two Cingalese interpreters for November 1841 - - - - - - - - - - - -	2 10 –	
287. District Judge of Kandy, South—Increase, £.1. 14. 6.		
Record-keeper for May 1842 - - - - - - -	- - -	1 14 6
Revenue Provisional Establishment:		
288. Government Agent, Central Province—Decrease, £.3. 3.		
Interpreter to the assistant agent at Badulla, from 1st September to 30th November 1841 - - - - - -	3 3 –	
Civil Fixed Allowances:		
289. The Treasurer—Increase, £.1,122. 11. 11½.		
Pensions and allowances - - - - - - - - -	7 15 10	4 1 9½
Allowance as unemployed civil servant to J. W. Huskisson, esq., from 10th April 1839 to 1st August 1842 - -	- - -	993 13 11½
Pension as late civil servant to ditto, ditto, from 2d August to 30th November 1842 - - - - - - - -	- - -	132 12 –½
	7 15 10	1,130 7 9½
Charge of 1842 - - -	- - -	7 15 10
Increase - - £.	- - -	1,122 11 11½
Revenue Fixed Allowances:		
290. Government Agent, Western Province—Decrease, £.0. 1. 6.		
Pensions and allowances - - - - - - - - -	– 1 6	
291. Government Agent, Central Province—Decrease, £.32. 6. 6.		
Pensions and allowances - - - - - - - - -	34 5 –	1 18 6
Charges of 1843 - - -	1 18 6	
Decrease - - £.	32 6 6	
Civil Ordinary Contingencies:		
292. The Treasurer—Increase, £.47. 19. 5.		
Interest on Dutch Credit Brievin - - - - - -	16 6 7	64 6 –
Charges of 1842 - - -	- - -	16 6 7
Increase - - £.	- - -	47 19 5

EXTRAORDINARY CHARGES SANCTIONED BY THE LEGISLATIVE COUNCIL.

	1842.	1843.
Judicial Provisional Establishment:	£. s. d.	£. s. d.
293. District Judge of Kandy, North—Decrease, £.7. 12. 11.		
Record-keeper from 13th August to 30th November 1841 -	7 12 11	
294. District Judge of Kandy, South—Decrease, £.8. 9.		
Persons composing his provisional establishment for June 1841 - - - - - - - - - - - - - -	8 19 6	
Record-keeper for May 1842; additional salary - -	- - -	– 10 6
	8 19 6	– 10 6
Charge of 1843 - - -	– 10 6	
Decrease - - £.	8 9 –	

(*continued*)

Appendix, No. 2.

CEYLON.

Revenue and Expenditure.

Extraordinary Charges sanctioned by the Legislative Council—*continued.*	1842.	1843.
Judicial Provisional Establishment—*continued.*	£. s. d.	£. s. d.
295. Fiscal of the Eastern Province—Decrease, £. 1. 10.		
Gaoler and two messengers at Batticaloa for May 1841 -	1 10 –	
296. Fiscal of Central Province—Increase, £. 4. 13. 4.		
Translator at Kandy, for July 1841 - - - - - -	- - -	1 10 –
Deputy fiscal and translator at Matelle, for ditto - -	- - -	3 3 4
£.	- - -	4 13 4
Revenue Provisional Establishment:		
297. Government Agent, Northern Province—Decrease, £. 0. 15.		
Messengers - - - - - - - - - -	– 15 –	
Civil Fixed Allowances:		
298. Government Agent, Western Province—Increase, £. 5.		
Pensions and allowances - - - - - - - -	- - -	5 – –
299. Government Agent, Southern Province—Decrease, £. 0. 8. 1½.		
Pensions and allowances - - - - - - - -	– 8 1½	
300. Government Agent, Central Province—Decrease, £. 6. 10.		
Pensions and allowances - - - - - - - -	6 10 –	
301. The Charitable Establishment—Decrease, £. 5. 12. 3.		
Allowance to paupers - - - - - - - -	9 11 3	3 19 –
Charges of 1843 - - -	3 19 –	
Decrease - - £.	5 12 3	
Civil Ordinary Contingencies:		
302. The Treasurer—Increase, £. 0. 19.		
Conveyance of treasure - - - - - - - -	- - -	– 19 –
303. Civil Engineer—Increase, £. 0. 5. 6¼.		
Elephant establishment - - - - - - - -	4 5 11¾	4 11 6
Charges of 1842 - - -	- - -	4 5 11¾
Increase - - £.	- - -	– 5 6¼
304. Commissioner of Roads—Decrease, £. 5. 15. 6¼.		
Elephant establishment - - - - - - - -	10 1 9¼	4 6 3
Charges of 1843 - - -	4 6 3	
Decrease - - £.	5 15 6¼	
305. Government Agent, Western Province—Increase, £. 76. 17. 3¼.		
Roads, bridges, and canals - - - - - - - -	142 15 1½	219 12 4¾
Charges of 1842 - - -	- - -	142 15 1½
Increase - - £.	- - -	76 17 3¼
306. Government Agent, Northern Province—Increase, £. 20. 4. 7¾.		
Postage on public letters - - - - - - - -	2 11 8	22 16 3¾
Charge of 1842 - - -	- - -	2 11 8
Increase - - £.	- - -	20 4 7¾
307. Government Agent, Central Province—Decrease, £. 141. 11. 11¼.		
Roads, bridges, and canals - - - - - - - -	202 10 6¼	60 18 7
Charge of 1843 - - -	60 18 7	
Decrease - - £.	141 11 11¼	

Extraordinary Charges sanctioned by the Legislative Council—*continued.*	1842. £. s. d.	1843. £. s. d.
Judicial Ordinary Contingencies:		
308. Registrar of the Supreme Court—Increase, 619. 3. 1¾.		
Circuit expenses	361 19 8¼	981 2 10
Charges of 1842	- - -	361 19 8¼
Increase £.	- - -	619 3 1¾
309. District Judge of the Islands—Decrease, £. 0. 14. 2.		
Commission on sale of stamps	- 14 2	
310. District Judge of Four and Three Korles,—Decrease, £. 0. 1.		
Postage on public letters	- 1 -	
311. District Judge of Seven Korles—Decrease, £. 3. 16. 2¼.		
Commission on the sale of stamps	3 16 2¼	
312. District Judge of Kandy, South—Increase, £. 8. 9. 1¾.		
Commission on the sale of stamps	- - -	8 9 1¾
313. Fiscal of the Western Province—Increase, £. 10. 8.		
Batta to prisoners	5 7 -	
Batta and travelling charges to witnesses	23 6 -	39 1 -
	28 13 -	39 1 -
Charges of 1842	- - -	28 13 -
Increase £.	- - -	10 8 -
314. Fiscal of the Southern Province—Increase, £. 6. 18. 1¼.		
Batta to prisoners	5 8 3¼	14 15 10½
Batta and travelling charges to witnesses	4 10 -	2 - 6
	9 18 3¼	16 16 4½
Charges of 1842	- - -	9 18 3¼
Increase £.	- - -	6 18 1¼
315. Fiscal of the Northern Province—Increase, £. 7. 8. 5.		
Batta to prisoners	- 12 -	- 1 2
Batta and travelling charges to witnesses	- - -	7 19 3
	- 12 -	8 - 5
Charges of 1842	- - -	- 12 -
Increase £.	- - -	7 8 5
316. Fiscal of the Central Province—Increase, £. 5. 2. 2¼.		
Batta to prisoners	- - -	7 2 2¼
Batta and travelling charges to witnesses	2 - -	
	2 - -	7 2 2¼
Charges of 1842	- - -	2 - -
Increase £.	- - -	5 2 2¼
Revenue Ordinary Contingencies:		
317. Government Agent, Western Province—Increase, £. 305. 8. 2¾.		
Salt	33 - 4¼	227 7 5
Arrack	32 12 6¾	15 2 11½
Grain	5 3 9¾	133 14 7
	70 16 8¾	376 4 11½
Charges of 1842	- - -	70 16 8¾
Increase £.	- - -	305 8 2¾

Appendix, No. 2.

CEYLON.

Revenue and Expenditure.

Extraordinary Charges sanctioned by the Legislative Council—*continued.*	1842. £. s. d.	1843. £. s. d.
Revenue Ordinary Contingencies—*continued.*		
318. Government Agent, Eastern Province—Increase, £. 50. 10.		
Salt	- - -	50 10 -
319. Government Agent, Southern Province—Increase, £. 10. 0. 4½.		
Grain	23 19 7½	3 12 -
Salt	- 16 -	31 4 -
	24 15 7½	34 16 -
Charges of 1842	- - -	24 15 7½
Increase £.	- - -	10 - 4½
320. Government Agent, Northern Province—Decrease, £. 485. 1. 2½.		
Salt	67 3 11½	38 14 9½
Arrack	423 2 3¾	15 14 3
Grain	49 3 11¾	
	539 10 3	54 9 -½
Charges of 1843	54 9 -½	
Decrease £.	485 1 2½	
321. Government Agent, Central Province—Decrease, £. 6. 15. 9.		
Grain	21 9 7	14 18 7¾
Arrack	19 11 3	19 6 5¼
	41 - 10	34 5 1
Charges of 1843	34 5 1	
Decrease £.	6 15 9	
Civil Incidental Contingencies:		
322. The Colonial Secretary—Increase, £. 9. 11. 9.		
Miscellaneous	3 4 9	12 16 6
Charges of 1842	- - -	3 4 9
Increase £.	- - -	9 11 9
323. The Treasurer—Decrease, £. 5. 2. 9¾.		
Steamer, Seaforth	63 6 10	11 1 3
Unforeseen Expenses:		
Salaries	- - -	14 10 -
Miscellaneous	- - -	32 12 9¼
	63 6 10	58 4 -¼
Charges of 1843	58 4 -¼	
Decrease £.	5 2 9¾	
324. Civil Engineer—Increase, £. 19. 4. 11.		
Tools and instruments	- - -	17 6 8
Travelling expenses	- - -	1 18 3
		19 4 11
325. Commissioner of Roads—Decrease, £. 92. 1. 2½.		
Salaries, contingent	6 15 -	
Travelling expenses	91 16 1½	14 4 -
Sick pioneers	12 18 6	5 4 5
	111 9 7½	19 8 5
Charges of 1843	19 8 5	
Decrease £.	92 1 2½	

Extraordinary Charges sanctioned by the Legislative Council—*continued.*	1842.	1843.
Civil Incidental Contingencies—*continued.*	£. s. d.	£. s. d.
326. Principal Civil Medical Officer—Increase, £. 39. 12. 7½.		
Leper hospital	- - -	19 1 10¼
Pauper hospital	- - -	20 10 9½
£.	- - -	39 12 7¾
327. Master Attendant, Colombo—Increase, £. 0. 2.		
Miscellaneous £.	- - -	- 2 -
328. Government Agent, Western Province—Decrease, £. 27. 17. 8¼.		
Roads, bridges, and canals	41 10 -¾	55 5 3
Public buildings	50 16 1½	5 7 9
Medical charges	32 9 -½	34 9 8¼
Salaries, contingent	5 12 6	
Miscellaneous	43 19 4¼	51 6 8¾
	174 7 1¼	146 9 5
Charges of 1843	146 9 5	
Decrease £.	27 17 8¼	
329. Government Agent, Eastern Province—Increase, £. 108. 17. 3½.		
Salaries, contingent	2 5 -	
Miscellaneous	3 12 6	1 10 -
Public buildings	- - -	111 - 3½
Medical	- - -	2 4 6
	5 17 6	114 14 9½
Charges of 1842	- - -	5 17 6
Increase £.	- - -	108 17 3½
330. Government Agent, Southern Province—Increase, £. 127. 2 1.		
Roads, bridges, and canals	12 - -	130 3 2
Medical	12 - -	9 8 3
Miscellaneous	23 13 2½	15 17 1½
Public buildings	- - -	19 6 9
	47 13 2½	174 15 3½
Charges of 1842	- - -	47 13 2½
Increase £.	- - -	127 2 1
331. Government Agent, Northern Province—Increase, £. 54. 16. 3¾.		
Medical	1 16 8¾	10 11 -
Miscellaneous	31 19 10¾	100 11 11¼
Roads, bridges, and canals	22 10 -	
	56 6 7½	111 2 11¼
Charges of 1842	- - -	56 6 7½
Increase £.	- - -	54 16 3¾
332. Government Agent, Central Province—Increase, £. 322. 18. 2½.		
Roads, bridges, and canals	123 8 2	483 2 9
Medical charges	12 17 -	5 8 5
Temples	129 7 6	76 - 8½
Salaries, contingent	3 12 -	
Miscellaneous	9 16 6	8 17 6
Public buildings	- - -	7 10 -
Surveying	- - -	8 - -
Pavilion, garden, and ground	- - -	13 - -
	279 1 2	601 19 4½
Charges of 1842	- - -	279 1 2
Increase £.	- - -	322 18 2½

(*continued*)

Appendix, No. 2.

CEYLON.

Revenue and Expenditure.

Extraordinary Charges sanctioned by the Legislative Council—*continued.*	1842.	1843.
Civil Incidental Contingencies—*continued.*	£. s. d.	£. s. d.
333. Ecclesiastical Department—Increase, £. 25.		
Salaries, contingent	- - -	25 - -
334. Colonial Chaplain of the Scotch Church—Increase, £. 1. 4. 3.		
Miscellaneous	- - -	1 4 3
335. Establishment of Government Schools—Increase, £. 45. 2. 3½.		
Salaries, contingent	14 15 3	43 3 5½
Miscellaneous	50 6 -	67 - 1
	65 1 3	110 3 6½
Charges of 1842	- - -	65 1 3
Increase £.	- - -	45 2 3½
336. Charitable Establishment—Increase, £. 7. 5. 4.		
Miscellaneous	15 7 -	22 12 4
Charges of 1842	- - -	15 7 -
Increase £.	- - -	7 5 4
Judicial Incidental Contingencies:		
337. Registrar, Supreme Court—Decrease, £. 9. 15.		
Miscellaneous	9 15 -	
338. District Judge of Colombo, No. 1, North—Decrease, £. 2.		
Salaries, contingent	2 - -	
339. District Judge of Amblangodde—Decrease, £. 1. 15. 5½.		
Miscellaneous	1 15 5½	
340. District Judge of Tenmoratche—Decrease, £. 3. 18.		
Salaries, contingent	4 16 -	- 7 6
Miscellaneous	- - -	- 10 6
	4 16 -	- 18 -
Charges of 1843	- 18 -	
Decrease £.	3 18 -	
341. District Judge of the Islands—Decrease, £. 0. 7. 6.		
Miscellaneous	- 7 6	
342. District Judge of the Wanny—Increase, £. 2. 12. 6.		
Miscellaneous	- 16 6	3 9 -
Charges of 1842	- - -	- 16 6
Increase £.	- - -	2 12 6
343. District Judge of Hambangtotte—Increase, £. 0. 12.		
Miscellaneous	- - -	- 12 -
344. District Judge of Four and Three Korles—Decrease, £. 19. 15.		
Salaries, contingent	- 8 -	
Miscellaneous	19 7 -	
£.	19 15 -	
345. District Judge of Kandy, South—Increase, £. 0. 3.		
Salaries, contingent	- - -	- 3 -

Extraordinary Charges sanctioned by the Legislative Council—*continued.*	1842.	1843.
Judicial Incidental Contingencies—*continued.*		
346. Fiscal of the Western Province—Decrease, £. 0. 14.	£. s. d.	£. s. d.
Salaries, contingent	- - -	1 4 -
Miscellaneous	2 - -	- 2 -
	2 - -	1 6 -
Charges of 1843	1 6 -	
Decrease £.	- 14 -	
347. Fiscal of the Eastern Province—Decrease, £. 4. 10.		
Salaries, contingent	4 10 -	
348. Fiscal of the Southern Province—Increase, £. 19. 3. 9¾.		
Salaries, contingent	- - -	4 7 -
Miscellaneous	2 3 5¼	17 - 3
	2 3 5¼	21 7 3
Charges of 1842	- - -	2 3 5¼
Increase £.	- - -	19 3 9¾
349. Fiscal of the Northern Province—Decrease, £. 6. 8. 10½.		
Salaries, contingent	- 13 -	
Miscellaneous	10 13 -	4 17 1½
	11 6 -	4 17 1½
Charges of 1843	4 17 1½	
Decrease £.	6 8 10½	
350. Fiscal of the Central Province—Increase, £. 80. 0. 10½.		
Miscellaneous	1 - 1½	81 1 -
Charges of 1842	- - -	1 - 1½
Increase £.	- - -	80 - 10½
Revenue Incidental Contingencies:		
351. Government Agent, Western Province—Decrease, £. 25. 19. 4.		
Salaries, contingent	9 11 9	
Cinnamon	62 15 8½	14 6 6
Grain	20 14 4½	54 4 4¾
Arrack	1 17 6	
Salt	5 8 -	- 15 -
Assessment	- 3 -¾	
Government suits	3 - -	3 15 -
Miscellaneous	2 15 -	7 5 2
	106 5 4¾	80 6 -¾
Charges of 1843	80 6 -¾	
Decrease £.	25 19 4	
352. Government Agent, Eastern Province—Increase, £. 5. 11. 0¼.		
Grain	5 9 6	3 1 8¼
Salaries, contingent	8 7 -	13 1 -
Salt	- - -	- 19 10
Government suits	- - -	2 5 -
	13 16 6	19 7 6¼
Charges of 1842	- - -	13 16 6
Increase £.	- - -	5 11 -¼

(*continued*)

Appendix, No. 2.

CEYLON.

Revenue and Expenditure.

Extraordinary Charges sanctioned by the Legislative Council—*continued.*	1842.			1843.		
Revenue Incidental Contingencies—*continued.*						
353. Government Agent, Southern Province—Decrease, £. 34. 16. 6¾.	£.	*s.*	*d.*	£.	*s.*	*d.*
Salt	6	7	9	13	14	–
Grain	51	17	–¾	44	8	–½
Government suit	2	7	3	12	4	3¾
Miscellaneous	49	8	–½	4	2	2¼
Arrack	–	–	–	–	15	–
	110	–	1¼	75	3	6½
Charges of 1843	75	3	6½			
Decrease £.	34	16	6¾			
354. Government Agent, Northern Province—Increase, £. 12. 13. 7.						
Grain	36	8	2¾	3	17	9
Arrack	4	6	6	1	16	–
Salt	6	16	11½	2	14	5
Government suits	21	17	3	76	11	6
Miscellaneous	12	13	7¾	9	16	6
	82	2	7	94	16	2
Charges of 1842	–	–	–	82	2	7
Increase £.	–	–	–	12	13	7
355. Government Agent, Central Province—Decrease, £. 32. 9. 11.						
Contingent salaries	138	17	2	118	17	–
Arrack	15	18	3½			
Grain	–	7	–	4	9	–
Miscellaneous	1	6	3	–	12	9½
	156	8	8½	123	18	9½
Charges of 1843	123	18	9½			
Decrease £.	32	9	11			
356. Postmaster-General—Decrease, £. 82. 14. 9½.						
Salaries, contingent	27	9	1	134	2	3
Miscellaneous	274	1	8¾	84	13	9¼
	301	10	9¾	218	16	–¼
Charges of 1843	218	16	–¼			
Decrease £.	82	14	9½			

J. N. Mooyaart,
Acting Auditor and Accountant general.

(B.)—MILITARY COMPARATIVE STATEMENT for the Years ending 31 December 1842 and 1843.

Warranted Expenditure of 1842 and 1843 compared.

	£. s. d.	£. s. d.	£. s. d.
Arrears of former years, paid in 1842	- - -	- - -	1,708 7 7¼
EXPENDITURE OF 1842.			
Island Pay and Allowances:			
Established Salaries:			
General staff	- - -	6,960 18 –	
Garrison staff	- - -	2,306 8 1½	
Regiments	- - -	20,081 11 1¾	
Engineer department	- - -	812 15 –	
Supplementary salaries	- - -	353 7 6	
Fixed allowances	- - -	27,790 9 1½	
Contingencies:			
Ordinary	242 9 3		
Incidental	1,435 6 –½		
		1,677 15 3½	
		59,983 4 2¼	
Commissary-general's Department:			
Established salaries	2,618 10 8		
Contingent salaries	251 5 –		
Contingencies:			
Ordinary:			
Provision department	£. 13,572 – 10		
Barrack department	1,179 9 7		
Engineer department	104 2 4½		
Miscellaneous	135 10 3½		
	14,991 3 1		
Incidental:			
Barrack department	281 10 5¾		
Engineer department	5,547 11 –¾		
Miscellaneous	11,388 4 9½		
Charges paid by the agents in India	314 18 3		
	17,532 4 7		
		35,393 3 4	
Total Expenditure of 1842	£.	95,376 7 6¼	

	£. s. d.	£. s. d.	£. s. d.
Arrears of former years, paid in 1843	- - -	- - -	2,096 14 1¾
EXPENDITURE OF 1843.			
Island Pay and Allowances:			
Established Salaries:			
General staff	- - -	7,069 14 6	
Garrison staff	- - -	2,317 8 1½	
Regiments	- - -	20,310 15 8	
Engineer department	- - -	904 7 6	
Supplementary salaries	- - -	—	
Fixed allowances	- - -	27,920 13 –½	
Contingencies:			
Ordinary	353 3 6½		
Incidental	918 8 10¾		
		1,271 12 5¼	
		59,794 11 3¼	
Commissary-general's Department:			
Established salaries	2,712 4 6		
Contingent salaries	127 4 –		
Contingencies:			
Ordinary:			
Provision department	£. 10,593 7 3¾		
Barrack department	685 10 11		
Engineer department	20 2 6¼		
Miscellaneous	6 2 6½		
	11,305 3 3½		
Incidental:			
Barrack department	256 12 3¼		
Engineer department	3,808 13 4		
Miscellaneous	9,734 2 2		
Charges paid by the agents in India	435 4 5¼		
	14,234 12 2½		
		28,379 4 –	
Total Expenditure of 1843	£.	88,173 15 3¼	
Decrease in the Expenditure of 1843		£. 7,202 12 3	

CHARGES OF EACH YEAR.

	£. s. d.	£. s. d.
Disbursements belonging to 1842		95,376 7 6¼
Add disbursements belonging to former years, paid in 1842		1,708 7 7¼
		97,084 15 1¼
Disbursements belonging to 1843	£. 88,173 15 3¼	
Disbursements belonging to former years, paid in 1843	2,096 14 1¾	
		90,270 9 5
Difference of Disbursements less paid in 1843	£.	6,814 5 8½

(signed) *J. N. Mooyaart*, Acting Auditor-general.

MILITARY EXPENDITURE.

COMPARATIVE YEARLY STATEMENT of the COLONIAL MILITARY EXPENDITURE, Colony of *Ceylon*, for the Years ending 31st December 1842 and 1843.

HEADS OF EXPENDITURE.	1842.	1843.	Increase.	Decrease.	Cause of Increase or Decrease. For Particulars, *see* Statement No.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
Arrears of former years - - - £.	1,708 7 7¼	2,096 14 1¾	388 6 6½	- - -	1
PAY AND ALLOWANCES:					
ESTABLISHED SALARIES SANCTIONED BY HER MAJESTY'S GOVERNMENT.					
General Staff:					
Lieutenant-General and Aid-de-camp - -	1,748 8 –	1,748 8 –	- - -	- - -	2
Aid-de-camp to His Excellency the Governor -	743 – –	789 1 –	46 1 –	- - -	3
Assistant Military Secretary - - - - -	329 4 –	345 – –	15 16 –	- - -	4
Deputy Adjutant-general - - - - -	727 3 6	793 16 –	66 12 6	- - -	5
Deputy Quartermaster-general - - - -	1,007 18 7½	1,129 2 –	121 3 4½	- - -	6
Medical Department - - - - - -	2,405 3 10½	2,264 7 6	- - -	140 16 4½	7
£.	6,960 18 –	7,069 14 6	249 12 10½	140 16 4½	
Deduct Decrease - - - - - - - - £.			140 16 4½		
Net Increase - - - - - - - - £.			108 16 6		
Garrison Staff:					
Colombo - - - - - - - - -	359 17 6	374 5 6	14 8 –	- - -	8
Trincomalie - - - - - - - - -	751 15 9½	770 5 6	18 9 8½	- - -	9
Galle - - - - - - - - - -	454 3 –	418 3 –	- - -	36 – –	10
Kandy - - - - - - - - - -	740 11 10	754 14 1½	14 2 3½	- - -	11
£.	2,306 8 1½	2,317 8 1½	47 – –	36 – –	
Deduct Decrease - - - - - - - £.			36 – –		
Net Increase - - - - - - - - £.			11 – –		
Regiments:					
Royal Artillery - - - - - - - -	1,854 14 4	1,642 19 9¾	- - -	211 14 6¼	12
Royal Engineer - - - - - - - -	1,061 3 3½	1,283 4 8¼	222 1 4¾	- - -	13
Gun Lascars - - - - - - - -	2,744 10 10	2,751 17 10	7 7 –	- - -	14
Her Majesty's 90th Regiment - - -	2,855 5 1¼	2,813 19 5¼	- - -	41 5 8	15
Ditto - 95th do. - - - - -	3,554 2 7	3,694 8 10	140 6 3	- - -	16
Ditto - Ceylon Rifle Regiment - -	7,768 18 9¼	7,882 12 6¾	113 13 9½	- - -	17
Mounted Orderlies - - - - - -	242 16 2¾	241 12 6	- - -	1 3 8¾	18
£.	20,081 11 1¾	20,310 15 8	483 8 5¼	254 3 11	
Deduct Decrease - - - - - - - £.			254 3 11		
Net Increase - - - - - - - - £.			229 4 6¼		
Engineer Department Colombo and Kandy £.	812 15 –	904 7 6	91 12 6	- - -	19

Heads of Expenditure.	1842.	1843.	Increase.	Decrease.	Cause of Increase or Decrease. For Particulars, *see* Statement No.
Pay and Allowances—*continued.*					
Supplementary Salaries.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
Ordinary and Extraordinary:					
Assistant Military Secretary	141 10 –	– – –	– – –	141 10 –	20
Deputy Adjutant-general	86 5 –	– – –	– – –	86 5 –	21
Quartermaster-general's Department	110 12 6	– – –	– – –	110 12 6	22
Medical Department	15 – –	– – –	– – –	15 – –	23
£.	353 7 6	– – –	– – –	353 7 6	
Fixed Allowances:					
Queen's Pay Department, sanctioned by Her Majesty's Government	24,000 – –	24,000 – –	– – –	– – –	24
Military Pensioners - - ditto - - ditto - -	2,574 4 4	2,524 7 6¼	– – –	49 16 9¾	25
Ditto - - ditto - by the Legislative Council	1,216 4 9½	1,396 5 6¼	180 – 8¾	– – –	26
£.	27,790 9 1½	27,920 13 –½	180 – 8¾	49 16 9¾	
Deduct Decrease £.			49 16 9¾		
Net Increase £.			130 3 11		
Ordinary Contingencies sanctioned by the Legislative Council.					
General Staff:					
Assistant Military Secretary	17 – 6	9 1 6	– – –	7 19 –	27
Deputy Inspector of Hospitals	30 13 9½	24 13 6¾	– – –	6 – 2¾	28
Garrison Staff:					
Colombo	– – –	– 17 1½	– 17 1½	– – –	29
Trincomalie	9 8 6¾	6 2 8¼	– – –	3 5 10½	30
Galle	48 3 9	63 3 6	14 19 9	– – –	31
Kandy	44 16 10	50 14 9	5 17 11	– – –	32
Regiments:					
Royal Artillery and Gun Lascars	6 12 8½	37 12 –¾	30 19 4¼	– – –	33
Her Majesty's 95th Regiment	– 10 10¼	1 6 8	– 15 9¾	– – –	34
Ditto - - Ceylon Rifle Regiment	85 2 3	159 11 8¼	74 9 5¼	– – –	35
£.	242 9 3	353 3 6½	127 19 4¾	17 5 1¼	
Deduct Decrease £.			17 5 1¼		
Net Increase £.			110 14 3½		
Incidental Contingencies sanctioned by the Legislative Council.					
General Staff:					
Assistant Military Secretary	25 10 7¼	23 17 –	– – –	1 13 7¼	36
Deputy Quartermaster-general	7 19 9	– – –	– – –	7 19 9	37
Deputy Inspector of Hospitals	637 10 6¾	238 14 9	– – –	398 15 9¾	38
Garrison Staff:					
Colombo	213 14 4¼	194 1 –½	– – –	19 13 3¾	39
Trincomalie	72 4 9¾	94 2 8	21 17 10¼	– – –	40
Galle	23 2 –¼	94 3 8¾	71 1 8½	– – –	41
Kandy	24 6 11½	36 1 –	11 14 –½	– – –	42

(*continued*)

Heads of Expenditure.	1842.	1843.	Increase.	Decrease.	Cause of Increase or Decrease.
Pay and Allowances—*continued.*					For Particulars, *see* Statement
Incidental Contingencies sanctioned by the Legislative Council—*continued.*	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
Regiments:					No.
Royal Engineer	- - -	4 5 1¾	4 5 1¾	- - -	43
Her Majesty's 90th Regiment	12 11 4¼	5 - -	- - -	7 11 4¼	44
Ditto - - - 95th ditto	35 16 8	1 - -	- - -	34 16 8	45
Ditto Ceylon Rifle ditto	180 19 2½	162 3 8¾	- - -	18 15 5¾	46
Mounted Orderlies	- 5 3	- - -	- - -	- 5 3	47
Engineer Department:					
Colombo and Kandy	201 4 6	64 19 10	- - -	136 4 8	48
£.	1,435 6 -½	918 8 10¾	108 18 9	625 15 10¾	
Deduct Increase £.				108 18 9	
Net Decrease £.				516 17 1¾	
Commissary General's Department.					
Established Salaries sanctioned by Her Majesty's Government	2,618 10 8	2,712 4 6	93 13 10	- - -	49
Contingent ditto - - ditto - by the Legislative Council	251 5 -	127 4 -	- - -	124 1 -	50
Ordinary Contingencies sanctioned by the Legislative Council.					
Provision Department	13,572 - 10	10,593 7 3¾	- - -	2,978 13 6¼	51
Barrack - - ditto	1,179 9 7	685 10 11	- - -	493 18 8	52
Engineer - - ditto	104 2 4½	20 2 6¼	- - -	83 19 10¼	53
Miscellaneous	135 10 3½	6 2 6½	- - -	129 7 9	54
* Incidental Contingencies sanctioned by the Legislative Council.					
Barrack Department	281 10 5¾	256 12 3¼	- - -	24 18 2½	55
Engineer - ditto	5,547 11 -¾	3,808 13 4	- - -	1,738 17 8¾	56
Miscellaneous	11,388 4 9½	9,734 2 2	- - -	1,654 2 7½	57
Paid by the Agents at Calcutta and Bombay	314 18 3	435 4 5¼	120 6 2¼	- - -	58
£.	35,393 3 4	28,379 4 -	214 - -¼	7,227 19 4¼	
Deduct Increase £.				214 - -¼	
Net Decrease £.				7,013 19 4	

* The expenditure of 1843 is for 11 months only, that for November 1843, amounting to 3,907 *l.* 1 *s.* 1½ *d.*, has been brought to account by the Treasurer in January 1844; the actual total expenditure of the Commissariat, including November 1843, will be 32,196 *l.* 13 *s.* 8¼ *d.*

MILITARY EXPENDITURE.

	1842.			1843.		
	£.	s.	d.	£.	s.	d.
1. Arrears of former years paid in—Increase £. 388. 6. 6½.						
PAY AND ALLOWANCES.						
ESTABLISHED SALARIES SANCTIONED BY HER MAJESTY'S GOVERNMENT.						
Medical Department:						
Difference of pay between staff surgeon and assistant deputy inspector of hospital to Dr. Barclay	45	3	6¼	—		
Island allowance to Staff Assistant Surgeon Kelly, from 1st to 4th October 1842	-	-	-	5	12	10¾
Her Majesty's 95th Regiment:						
Island allowance to Lieutenant Dowdall, Ensign Hayes, and Assistant-surgeon Clarke, for November 1842	-	-	-	6	-	5
Mounted Orderlies:						
Pay of grasscutter	-	5	7	—		
Her Majesty's 90th Regiment:						
Island allowance to assistant surgeon Pendergast, from 22d to 30th November 1841	3	15	-	—		
FIXED ALLOWANCE.						
Military pensioners, sanctioned by Her Majesty's Government	49	14	5¾	19	16	10
Military pensioners, sanctioned by the Legislative Council	49	11	7½	34	16	-
ORDINARY CONTINGENCIES SANCTIONED BY THE LEGISLATIVE COUNCIL.						
Garrison Staff, Kandy:						
Postage of letters	3	19	6	4	1	6
Garrison Staff, Trincomalie:						
Postage of letters	-	-	-	-	3	-
INCIDENTAL CONTINGENCIES AND SALARIES SANCTIONED BY THE LEGISLATIVE COUNCIL.						
Garrison Staff, Colombo:						
Reduced island allowance to Assistant-surgeon Clarke, 95th regiment	-	-	-	8	5	4¾
Remission of duty on wine and beer	5	12	7¾	12	18	2¼
Garrison Staff, Kandy:						
Remission of duty on wine and beer	-	-	-	4	5	-
Garrison Staff, Galle:						
Remission of duty on wine and beer	-	-	-	19	8	1
Reduced island allowance to Lieutenant Dowdall	-	-	-	9	3	4
Garrison Staff, Trincomalie:						
Remission of duty on wine and beer	-	3	2¼	—		
Quartermaster-general's Department:						
Pay for Caffree soldiers and coolies	47	9	5	—		
COMMISSARIAT DEPARTMENT.						
ORDINARY CONTINGENCIES SANCTIONED BY THE LEGISLATIVE COUNCIL.						
Provision Department:						
For rice, wheat, paddy, and salt	377	8	-	—		
For fresh beef and bread	8	6	1¾	169	19	11
For arrowroot and saltpetre	3	3	6	—		
For compensation in lieu of rations	169	8	5	166	5	4
For money in lieu of curry stuff	11	10	11	—		
For gram	-	-	-	9	15	5¼
Barrack Department:						
For oil and cotton thread	69	1	7	12	18	3¼
For articles purchased	1	9	6¼	—		
For firewood	4	17	10½	3	19	-¾
ORDINARY CONTINGENCIES.						
Engineer Department:						
For toll on carts	-	14	2¼	—		
For articles purchased	1	13	9	—		
For charcoal	13	6	6½	—		
Miscellaneous:						
For furnishing, making and repairing articles, &c.	3	19	4	36	8	3¾
For toll on bullock carts	-	-	-	-	10	8¾

(*continued*)

Appendix, No. 2.

CEYLON.

Military. Expenditure.

PAY AND ALLOWANCES—Arrears of former years—*continued.*	1842. £.	s.	d.	1843. £.	s.	d.
INCIDENTAL CONTINGENCIES.						
Barrack Department:						
For house rent	87	12	6	50	2	6
For straw, cooly hire, and articles purchased	8	15	2	16	13	–
For stuffing, making mattrasses, &c. repairing articles	2	15	6		—	
INCIDENTAL CONTINGENCIES SANCTIONED BY THE LEGISLATIVE COUNCIL.						
Engineer Department:						
For artificers and labourers	51	5	3	131	13	1
For materials	3	19	1½	16	–	5
For pay of a clerk at Galle	–	12	–	–	8	–
For pay of a superintending officer at Nuwera-Ellia	12	4	–		—	
For Bogambra brickmaking establishment	–	–	–	21	6	1½
Ditto firewood, &c.	–	–	–	50	–	–
For hire of carts	–	–	–	–	15	–
Miscellaneous:						
For making, furnishing and repairing articles	5	12	–	–	15	–
For charges on recruiting service	11	4	9	–	–	–
For freight for conveying stores and passage of troops	–	–	–	319	7	7
For hire of artificers, &c. employed at Panebackery	–	–	–	18	5	3¾
For hire of artificers, &c. employed at Bogambra		—			—	
For hire of boats and battels	–	–	–	–	3	–
For hire of coopers and carpenters	–	–	–	–	9	9
For hire of artificers employed at Colombo	–	–	–	14	16	3
For hire of coolies, carts, and bullocks	37	17	–	–	16	–
For pay of gardener and keeper of the Kew House, Slave Island	–	–	–	1	16	–
For stores purchased	471	9	1¾	646	10	3½
For postage	–	–	–	4	11	1
For advertisement	–	–	–	5	1	–½
For repairing horse appointments	9	4	3	1	10	–
For shoeing, bleeding, and physicking horses	–	–	–	4	11	6
For tailors, shoemakers, conductors, and bookbinders	23	15	9	1	11	–
For pay to lamplighters, Colombo and Kandy libraries	1	10	–	1	10	–
For compensation in lieu of boots to gun lascars	35	12	4	36	–	–
For materials purchased	55	10	9½	82	14	3½
For brickmaking establishment	17	12	3¾		—	
For conveying bricks to Panebakerry	1	1	–	8	5	7½
Paid J. S. Rodney, esq. to meet final surcharges	–	–	–	110	6	8¾
Final surcharges redrawn	–	–	–	1	9	11¼
For thoroughly repairing the roof of brickkiln at Panabakkerry	–	–	–	16	7	2¼
Difference between the amount brought to account under the head Miscellaneous, Ordinary, and the amount allowed in the Supply Ordinance No. 11, of 1845	–	–	–	8	11	3¼
£.	1,708	7	7¼	2,096	14	1¾
Charges of 1842	–	–	–	1,708	7	7¼
Increase £.	–	–	–	388	6	6½

PAY AND ALLOWANCES.

ESTABLISHED SALARIES SANCTIONED BY HER MAJESTY'S GOVERNMENT.

General Staff:

2. Lieutenant-general, the staff, and aid-de-camp charges alike in both years.

Lieutenant-general	1,500	–	–	1,500	–	–
Aid-de-camp	248	8	–	248	8	–
£.	1,748	8	–	1,748	8	–

3. Aid-de-camp to his Excellency the Governor—Increase £. 46. 1. 0.

Aid-de-camp £.	743	–	–	789	1	–

4. Assistant Military Secretary—Increase £. 15. 16. 0.

Assistant military secretary	124	4		—		
Clerks	196	–	–	336	–	–
Peons	9	–	–	9	–	–
£.	329	4	–	345	–	–
Charges of 1842	–	–	–	329	4	–
Increase £.	–	–	–	15	16	–

PAY AND ALLOWANCES—*continued.* Established Salaries, &c.—General Staff—*continued.*	1842. £. s. d.	1843. £. s. d.
5. Deputy Adjutant-general—Increase, £. 66. 12. 6.		
Deputy adjutant-general	577 16 –	577 16 –
Assistant ditto	19 12 6	—
Clerks	120 15 –	207 – –
Peons	9 – –	9 – –
£.	727 3 6	793 16 –
Charges of 1842	- - -	727 3 6
Increase £.	- - -	66 12 6
6. Deputy Quartermaster-general—Increase, £. 121. 3. 4½.		
Deputy quartermaster-general	785 3 1½	818 2 –
Assistant quartermaster-general	22 8 –	—
Clerks	87 10 –	150 – –
Draftsmen	67 7 6	115 10 –
Barrack-serjeant	36 10 –	36 10 –
Peons	9 – –	9 – –
£.	1,007 18 7½	1,129 2 –
Charges of 1842	- - -	1,007 18 7½
Increase £.	- - -	121 3 4½
7. Medical Department—Decrease, £. 140. 16. 4½.		
Deputy inspector of hospital	495 – –	495 – –
Staff surgeon	362 8 4½	420 – –
Staff assistant surgeon	1,115 12 6	902 4 6
Staff in charge of the medical store	91 5 –	91 5 –
Clerks	181 15 –	181 15 –
Assistant apothecary	120 – –	135 – –
Labourers	39 3 –	39 3 –
£.	2,405 3 10½	2,264 7 6
Charges of 1843	2,264 7 6	
Decrease £.	140 16 4½	
Garrison Staff:		
8. Colombo—Increase, £. 14. 8. 0.		
Staff officer	182 10 –	182 10 –
Clerk	58 10 –	59 5 –
Garrison serjeant-major	18 5 –	18 5 –
Signalman	18 5 –	18 5 –
Lamplighter	18 – –	18 – –
Commandant, Putlam	32 8 –	32 8 –
Staff serjeant, Putlam	18 5 –	18 5 –
Superintendent of military prisoners	13 14 6	27 7 6
£.	359 17 6	374 5 6
Charges of 1842	- - -	359 17 6
Increase £.	- - -	14 8 –
9. Trincomalie—Increase, £. 18. 9. 8½.		
Commandant	360 – –	360 – –
Staff officer	182 10 –	182 10 –
Clerk	54 – –	54 – –
Signal serjeant	18 5 –	18 5 –
Staff serjeant	18 5 –	18 5 –
Lamplighter	7 4 –	7 4 –
Commandant, Jaffna	75 11 3½	80 8 –
Staff serjeant, Jaffna	18 5 –	18 5 –
Lamplighter, Jaffna	4 1 –	4 1 –
Superintendent over military prisoners	13 14 6	27 7 6
£.	751 15 9½	770 5 6
Charges of 1842	- - -	751 15 9½
Increase £.	- - -	18 9 8½

continued)

Appendix, No. 2.

CEYLON.

Military Expenditure.

PAY AND ALLOWANCES—*continued.*

Established Salaries, &c.—Garrison Staff—*continued.*

	1842. £. s. d.	1843. £. s. d.
10. Galle—Decrease, £. 36. 0. 0.		
Commandant	147 10 –	137 10 –
Staff officer	182 10 –	182 10 –
Clerk	9 – –	18 – –
Staff serjeant	18 5 –	18 5 –
Lamplighter	11 5 –	11 5 –
Commandant of Hambantotte	32 8 –	32 8 –
Staff serjeant, Hambantotte	18 5 –	18 5 –
Overdrawn	35 – –	—
£.	454 3 –	418 3 –
Charges of 1843	418 3 –	
Decrease £.	36 – –	
11. Kandy—Increase, £. 14. 2. 3 ½.		
Commandant	300 – –	300 – –
Commandant, Badulla	75 18 4	80 8 –
Commandant, Kotmale	47 14 –	47 14 –
Staff officer, Kandy	182 10 –	182 10 –
Staff serjeant	54 15 –	54 15 –
Clerks	54 – –	49 19 7 ½
Lamplighter	12 – –	12 – –
Superintendent over military prisoners	13 14 6	27 7 6
£.	740 11 10	754 14 1 ½
Charges of 1842	– – –	740 11 10
Increase £.	– – –	14 2 3 ½
Regiments:		
12. Royal Artillery—Decrease, £. 211. 14. 6 ¼.		
Colonel	545 8 –	545 8 –
Command allowance	62 8 –	62 8 –
Lieutenant-colonel	– – –	16 12 4 ¼
Brevet-major	287 8 –	167 13 –
Captains	388 3 7 ¼	310 5 5 ½
First lieutenant	262 18 8 ¾	232 5 –
Lieutenant and adjutant	122 8 –	122 8 –
Assistant-surgeon	150 – –	150 – –
Four pioneers	36 – –	36 – –
£.	1,854 14 4	1,642 19 9 ¾
Charges of 1843	1,642 19 9 ¾	
Decrease £.	211 14 6 ¼	
13. Royal Engineers—Increase, £. 222. 1. 4 ¾.		
Lieutenant-colonel	385 4 –	719 13 2 ½
Command allowance	62 8 –	114 8 –
Major	102 6 –	—
Command allowance		
Captains	165 12 –	205 17 8 ¾
Lieutenants	345 13 3 ½	243 5 9
£.	1,061 3 3 ½	1,283 4 8 ¼
Charges of 1842	– – –	1,061 3 3 ½
Increase £.	– – –	222 1 4 ¾
14. Gun Lascars—Increase, £. 7. 7. 0.		
Lieutenant and adjutant	177 9 11	177 9 11
Jemidars	79 1 8	79 1 8
Serjeant-major	27 7 6	27 7 6
Serjeants	94 5 10	94 5 10
Corporals	127 15 –	127 15 –
Drummers	28 17 11	28 17 11
Privates	2,182 13 –	2,190 – –
Stationery allowance	27 – –	27 – –
£.	2,744 10 10	2,751 17 10
Charges of 1842	– – –	2,744 10 10
Increase £.	– – –	7 7 –

PAY AND ALLOWANCES—*continued.*

Established Salaries, &c.—Regiments—*continued.*

	1842.			1843.		
15. Her Majesty's 90th Regiment—Decrease, £. 41. 5. 8.	£.	s.	d.	£.	s.	d.
Lieutenant-colonel and command allowance	447	12	–	447	12	–
Majors	136	14	11 ¼	—		
Captains	500	10	3	580	7	1
Lieutenants	595	1	3	684	15	–
Ensigns	265	19	1	265	7	4 ¼
Adjutants	122	8	–	122	8	–
Quartermasters	122	8	–	122	8	–
Paymaster	165	12	–	165	12	–
Surgeon	210	–	–	210	–	–
Assistant-surgeon	180	19	7	107	10	–
Pioneers	108	–	–	108	–	–
£.	2,855	5	1 ¼	2,813	19	5 ¼
Charges of 1843	2,813	19	5 ¼			
Decrease £.	41	5	8			
16. Her Majesty's 95th Regiment—Increase, £. 140. 6. 3.						
Colonel and command allowance	607	16	–	607	16	–
Major	372	17	9	287	8	–
Captains	867	12	4	1,015	9	6
Lieutenants	630	16	1	769	–	4
Ensigns	166	3	10	126	14	4
Adjutants	122	7	11	112	3	11
Quartermaster	120	1	11	122	8	–
Paymaster	165	12	–	165	12	–
Surgeon	210	–	–	210	–	–
Assistant-surgeon	172	18	4	158	9	5
Pioneers	108	–	–	108	–	–
Overdrawn	9	16	5	11	7	4
£.	3,554	2	7	3,694	8	10
Charges of 1842	-	-	-	3,554	2	7
Increase £.	-	-	-	140	6	3
17. Her Majesty's Ceylon Rifle Regiment—Increase, £. 113. 13. 9 ½.						
Lieutenant-colonel and command allowance	704	8	–	832	16	–
Majors	1,913	13	1 ½	2,051	4	– ½
Captains	1,121	6	9	1,082	3	2
Senior lieutenants	1,583	–	3 ¾	1,595	5	7 ½
Junior lieutenants	650	11	4	438	10	4
Second lieutenants	880	11	2	955	5	10 ½
Paymaster	165	12	–	167	5	3 ½
Adjutant	122	8	–	122	8	–
Quartermaster	119	17	7 ¾	122	14	6 ¾
Surgeon	210	–	–	175	–	–
Assistant-surgeon	233	1	3 ¼	300	–	–
Allowance to Caffree women	24	19	6	22	17	6
Native adjutant	8	11	6 ¾	17	2	2 ¼
Overdrawn	30	18	1 ¼	—		
£.	7,768	18	9 ¼	7,882	12	6 ¾
Charges of 1842	-	-	-	7,768	18	9 ¼
Increase £.	-	-	-	113	13	9 ½
18. Mounted Orderlies—Decrease, £. 1. 3. 8 ¾.						
Subadar	57	15	10	57	15	10
Serjeants	14	16	6 ¾	14	16	6 ¾
Corporals	7	19	8 ¼	7	19	8 ¼
Privates	38	–	5	38	–	5
Horsekeepers	18	–	–	18	–	–
Grasscutters	106	3	8 ¾	105	–	–
£.	242	16	2 ¾	241	12	6
Charges of 1843	241	12	6			
Decrease £.	1	3	8 ¾			

(*continued*)

Appendix, No. 2.

CEYLON.

Military Expenditure.

	1842.			1843.		
PAY AND ALLOWANCES—*continued.*						
Established Salaries, &c.—*continued.*						
Engineer Department:						
	£.	s.	d.	£.	s.	d.
19. Colombo—Increase, £. 91. 12. 6.						
Assistant engineer	68	12	6	132	–	–
Clerks	168	–	–	186	–	–
Draftsman	26	8	6	45	6	–
Superintendent and interpreter	54	–	–	63	–	–
2d Assistant ditto	54	–	–	54	–	–
Master carpenter	34	5	–	41	2	–
Master bricklayers	41	2	–	41	2	–
Peon	9	–	–	9	–	–
Peon protecting military ground	4	10	–	9	–	–
Overdrawn	–	–	–	–	7	6
Kandy:						
Acting clerk of works	55	–	–	55	–	–
Assistant clerk of works	48	–	–	48	–	–
Superintendent	108	–	–	108	–	–
Master smith	45	–	–	45	–	–
Master carpenter	51	17	–	45	–	–
Master mason	45	–	–	22	10	–
£.	812	15	–	904	7	6
Charges of 1842	–	–	–	812	15	–
Increase £.	–	–	–	91	12	6
SUPPLEMENTARY SALARIES—Ordinary and Extraordinary.						
20. Assistant military secretary	141	10	–	—		
21. Deputy adjutant-general	86	5	–	—		
22. Quartermaster-general	110	12	6	—		
23. Medical department	15	–	–	—		
£.	353	7	6	—		
FIXED ALLOWANCES SANCTIONED BY HER MAJESTY'S GOVERNMENT.						
24. Queen's Pay Department—Charges alike in both years:						
Allowance to the military staff and local corps £.	24,000	–	–	24,000	–	–
(Increase, £. 130. 3. 11.)						
25. Military Pensioners, sanctioned by Her Majesty's Government:						
Payments made in the Colony	2,271	6	10	2,123	7	8¼
Payments made by the Government and agent in India	302	17	6	400	19	10
26. Military Pensioners, sanctioned by the Legislative Council:						
Payments made in the Colony	1,216	4	9½	1,396	5	6¼
£.	3,790	9	1½	3,920	13	–½
Charges of 1843	3,920	13	–½			
Increase £.	130	3	11			
ORDINARY CONTINGENCIES SANCTIONED BY THE LEGISLATIVE COUNCIL.						
General Staff:						
27. Assistant Military Secretary—Decrease, £. 7. 19. 0.						
Batta to clerks £.	17	–	6	9	1	6
28. Deputy Inspector-general of Hospitals—Decrease, £. 6. 0. 2¾.						
Purchase of articles of medical stores	24	10	9½	20	15	6¾
Travelling expenses for medical pupils	6	3	–	3	18	–
£.	30	13	9¼	24	13	6¾
Charges of 1843	24	13	6¾			
Decrease £.	6	–	2¾			
Garrison Staff:						
29. Colombo—Increase, £. 0. 17. 1½.						
Hospital deficiencies £.	–	–	–	–	17	1½

Pay and Allowances—*continued.* Ordinary Contingencies, &c.—Garrison Staff—*continued.*	1842. £. s. d.	1843. £. s. d.
30. Trincomalie—Decrease, £. 3. 5. 10½.		
Postage of letters	5 2 10½	5 8 7
Hospital deficiencies	4 5 8½	– 14 1¼
£.	9 8 6¾	6 2 8¼
Charges of 1843	6 2 8¼	
Decrease £.	3 5 10½	
31. Galle—Increase, £. 14. 19. 9.		
Postage of letters £.	48 3 9	63 3 6
32. Kandy—Increase, £. 5. 17. 11.		
Postage of letters and hospital deficiencies £.	44 16 10	50 14 9
Regiments:		
33. Royal Artillery and Ceylon Gun Lascars—Increase, £. 24. 19. 4¼.		
Bounty money	- - -	30 – –
Extra price of rice	6 12 8½	7 12 –¾
£.	6 12 8½	37 12 –¾
Charges of 1842	- - -	6 12 8½
Increase £.	- - -	24 19 4¼
34. Her Majesty's 95th Regiment—Increase, £. 0 15. 9¾.		
Extra price of rice	– 10 10¼	1 6 7½
Overdrawn	- - -	– – –½
£.	– 10 10¼	1 6 8
Charges of 1842	- - -	– 10 10¼
Increase £.	- - -	– 15 9¾
35. Her Majesty's Ceylon Rifle Regiment—Increase, £. 74. 9. 5¼.		
Allowance to the native adjutant	8 10 7½	—
Extra price of rice	76 11 7½	159 11 8¼
£.	85 2 3	159 11 8¼
Charges of 1842	- - -	85 2 3
Increase £.	- - -	74 9 5¼
Incidental Contingencies sanctioned by the Legislative Council.		
General Staff:		
36. Assistant Military Secretary—Decrease, £. 1. 13. 7¼.		
Travelling expenses and batta to clerks	25 10 7¼	17 18 –
House rent	- - -	5 19 –
£.	25 10 7¼	23 17 –
Charges of 1843	23 17 –	
Decrease £.	1 13 7¼	
37. Deputy Quartermaster-general—Decrease, £. 7. 19. 9.		
Hire of coolies in lieu of one elephant £.	7 19 9	—
38. Medical Department—Decrease, £. 398. 15. 9¾.		
Hire of coolies to the medical pupils, and batta	6 12 2¾	7 15 3
Pay to native sub-assistant and pupils	630 18 4	218 – –
Pay of a clerk	- - -	12 – –
Hire for binding books	- - -	– 19 6
£.	637 10 6¾	238 14 9
Charges of 1843	238 14 9	
Decrease £.	398 15 9¾	

(*continued*)

Appendix, No. 2.

CEYLON.

Military Expenditure.

PAY AND ALLOWANCES—*continued.*	1842. £. s. d.	1843. £. s. d.
Incidental Contingencies, &c.—*continued.*		
Garrison Staff:		
39. Colombo—Decrease, £. 19. 3. 3¾.		
Pay to a superintendent over the military prisoners	13 13 –	—
Remission of duty on wine and beer	133 10 3¾	194 1 –½
Reduced island allowance to Surgeon Lucas and Assistant-surgeon Pendergast, Captains Hodges and Ostheyden, Lieutenants Bourne, Vegars, Hopson, Stavely, Woodgate, Gwilt, and Pattison	45 1 5½	—
Pay of a cook to the military prisoners	1 18 6	—
Reduced island allowance to Capt. Phelan	11 – –	—
Ditto - - ditto - - Capt. Rogers	8 11 1	—
£.	213 14 4¼	194 1 –½
Charges of 1843	194 1 –½	
Decrease £.	19 13 3¾	
40. Trincomalie—Increase, £. 21. 17. 10¾.		
Pay to a superintendent over the military prisoners	13 13 –	—
Pay to a schoolmistress	12 – –	4 – –
Remission of duty on wine and beer	40 1 9	78 16 10½
Reduced island allowance to Lieut. Chapman	6 10 –¾	—
Ditto - - ditto - - Assistant-surgeon Clarke	- - -	11 5 9½
£.	72 4 9¾	94 2 8
Charges of 1342	- - -	72 4 9¾
Increase £.	- - -	21 17 10¾
41. Galle—Increase, £. 71. 1. 8½.		
Remission of duty on wine and beer	14 2 –¼	65 8 8½
Pay to a clerk	9 – –	—
Reduced island allowance to Lieut. Stavely, 28th regiment	- - -	2 19 10¼
Ditto - - ditto - - Capt. Ford, 95th regiment	- - -	10 8 4½
Ditto - - ditto - - Lieut. Dowdall, 84th regiment	- - -	9 3 6
Ditto - - ditto - - Lieut. Cornwall, 95th regiment	- - -	6 3 3½
£.	23 2 –¼	94 3 8¾
Charges of 1842	- - -	23 2 –¼
Increase £.	- - -	71 1 8½
42. Kandy—Increase, £. 11. 14. 0½.		
Pay to a superintendent over the military prisoners	13 13 –	—
Remission of duty on wine and beer	2 19 6¼	36 1 –
Reduced island allowance to Lieut. Travers	7 14 5¼	—
£.	24 6 11½	36 1 –
Charges of 1842	- - -	24 6 11½
Increase £.	- - -	11 14 –½
Regiments:		
43. Royal Engineer—Increase, £. 4. 5. 1¾.		
Reduced island allowance to Lieut. Hawkins £.	- - -	4 5 1¾
44. Her Majesty's 90th Regiment—Decrease, £. 7. 11. 4¼.		
Island allowance to Lieut. Morley, 40th regiment	11 11 4¼	—
Reward for apprehending soldiers	1 – –	—
Difference of passage money, short drawn for one man proceeding to England on board the barque Iris	- - -	5 – –
£.	12 11 4¼	5 – –
Charges of 1843	5 – –	
Decrease £.	7 11 4¼	
45. Her Majesty's 95th Regiment—Decrease, £. 34. 16. 8.		
Island allowance to Lieut. Bingham, 78th regiment	17 18 4	—
Ditto - - - - Lieut. Dowdall, 84th regiment	17 18 4	—
Reward for apprehending soldiers	- - -	1 – –
£.	35 16 8	1 – –
Charges of 1843	1 – –	
Decrease £.	34 16 8	

PAY AND ALLOWANCES—*continued.* Incidental Contingencies, &c.—Regiments—*continued.*	1842. £. s. d.	1843. £. s. d.
46. Her Majesty's Ceylon Rifle Regiment—Decrease, £. 18. 15. 5¾.		
Pay to a native corporal and privates	27 13 1	26 12 6
Ditto to a supernumerary subadar	47 2 11	47 2 11
Ditto - - ditto - jemidar	31 11 1¾	31 11 1¾
Ditto to detachment adjutant	12 17 10¾	23 8 –
Ditto assistant armourer	27 – 10	33 9 2
Remuneration for regimental necessaries destroyed by fire	34 13 4	—
£.	180 19 2½	162 3 8¾
Charges of 1843	162 3 8¾	
Decrease £.	18 15 5¾	
47. Mounted Orderlies—Decrease £ 0. 5. 3.		
Hire of coolies £.	– 5 3	—
Engineer Department:		
48. Colombo—Decrease, £. 136. 4. 8.		
Pay of an assistant engineer	68 5 –	—
Additional pay to a clerk	4 10 –	—
Pay to a clerk at Trincomalie	32 10 –	30 – –
Pay to a peon protecting military ground	4 10 –	—
Pay to an additional clerk	13 10 –	—
Pay to an interpreter	9 – –	—
Pay to an assistant-draftsman	18 17 6	—
Reduced island allowance to Lieutenant Hawkins	- - -	1 4 10
Reduced island allowance to Lieutenant-colonel Thompson	32 2 –	—
Kandy:		
Pay to a superintendent	18 – –	18 – –
Pay to an additional clerk	- - -	15 15 –
£.	201 4 6	64 19 10
Charges of 1843	64 19 10	
Decrease £.	136 4 8	
COMMISSARY-GENERAL'S DEPARTMENT.		
ESTABLISHED SALARIES SANCTIONED BY HER MAJESTY'S GOVERNMENT.		
49. Increase £. 93. 13. 10.		
Deputy commissary-general	486 7 8	464 14 –
Assistant	182 10 –	184 – –
Clerks	283 10 –	306 – –
Shroff	12 – –	24 – –
Peons	16 4 –	18 – –
Queen's House furniture keeper	23 11 –	47 1 –
Store clerks	147 18 –	147 18 –
Storekeepers	143 10 –	139 10 –
Overseers	21 – –	21 – –
Tindal	15 12 –	15 12 –
Measureman	13 2 6	13 2 6
Lascars	150 18 –	150 18 –
Timber-yard clerk	45 – –	45 – –
Timber-yard overseers	65 2 –	65 2 –
Timber-yard lime-burners	22 10 –	22 10 –
Deputy-assistant commissary, Trincomalie	136 17 6	136 17 6
Clerks and storekeeper	121 10 –	130 10 –
Coopers	31 16 –	47 10 –
Measureman	13 7 –	13 7 –
Lascars	20 8 –	20 8 –
Deputy-assistant commissary, Galle	136 17 6	136 17 6
Clerk and storekeepers	67 10 –	67 10 –
Measureman	13 2 6	13 2 6
Lascar	9 15 –	9 15 –
Deputy-assistant commissary, Kandy	136 17 6	136 17 6
Clerks	121 10 –	135 – –
Storekeeper	45 – –	45 – –
Cooper	22 10 –	22 10 –
Measureman	18 18 –	24 – –
Lascars	45 18 –	51 – –
Queen's House furniture keeper	12 3 –	24 6 –
Storekeeper, Nuwera-Ellia	18 – –	22 10 –
Measureman ditto	5 8 –	10 16 –
Storekeeper, building materials	11 12 6	—
Messenger, - - ditto	– 15 –	—
£.	2,618 10 8	2,712 4 6
Charges of 1842	- - -	2,618 10 8
Increase £.	- - -	93 13 10

(*continued*)

Appendix, No. 2.

CEYLON.

Military Expenditure.

COMMISSARY-GENERAL'S DEPARTMENT—*continued.*

INCIDENTAL CONTINGENT SALARIES SANCTIONED BY THE LEGISLATIVE COUNCIL.

50. Decrease, £.124. 1. 0.

	1842. £. s. d.	1843. £. s. d.
Colombo:		
Clerk	22 10 –	—
Shroff	12 – –	—
Queen's House furniture keepers	24 8 –	1 4 –
Peon's additional pay	1 16 –	—
Trincomalie:		
Clerk	9 – –	—
Storekeeper	1 10 –	—
Cooper	18 – –	—
Galle:		
Island allowance as deputy-assistant commissary-general	99 – –	99 – –
Clerk	15 15 –	27 – –
Kandy:		
Clerk	13 10 –	—
Measureman	5 2 –	—
Lascars	5 2 –	—
Queen's House furniture keeper	12 3 –	—
Nuwera-Ellia:		
Storekeeper's additional pay	4 10 –	—
Measureman	5 8 –	—
Building Materials:		
Extra overseers	1 11 –	—
£.	251 5 –	127 4 –
Charges of 1843	127 4 –	
Decrease £.	124 1 –	

ORDINARY CONTINGENCIES SANCTIONED BY THE LEGISLATIVE COUNCIL.

Provision Department:

51. Decrease, £.2,978. 13. 6¼.

	1842. £. s. d.	1843. £. s. d.
Charges for bread and biscuit	1,516 14 –¼	1,218 13 2½
Ditto fresh beef	4,950 1 11¾	4,829 11 9¼
Ditto sugar	740 18 9	357 10 –
Ditto rice	1,674 16 9½	1,344 8 10¼
Ditto compensation in lieu of arrack and rice	21 9 8½	22 10 11½
Ditto wheat	178 6 5½	150 4 7¼
Ditto paddy	117 3 3	243 7 2
Ditto gram	30 12 1½	60 17 9½
Ditto dry fish, ghee, &c.	– 9 –½	– 14 2
Ditto coffee	116 2 9	519 12 8½
Ditto arrack	2,100 – 7¼	112 18 11¾
Ditto saltpetre	2 2 3	—
Ditto vinegar	2 – 5½	2 12 –
Arrow root and sago	1 7 –¾	– 10 –
Salt	– 5 3	– 3 6
Castor oil	- - -	20 2 4
Flour	- - -	7 6 3
Tea	8 – –	8 5 –
Compensation in lieu of ration	1,895 12 4	1,685 17 8
Soap	1 4 –	1 15 –
Rum	214 14 –	—
Raisins	- - -	2 12 6
Suet	- - -	1 5 –
Vegetables	- - -	1 6 3
Eggs	- - -	– 4 2
Difference overpaid in May 1843 by the commissioner of roads on account of paddy purchased in March 1843	- - -	– 17 4¾
£.	13,572 – 10	10,593 7 3¾
Charges of 1843	10,593 7 3¾	
Decrease £.	2,978 13 6¼	

COMMISSARY-GENERAL'S DEPARTMENT—*continued.*	1842.	1843.
Ordinary Contingencies, &c.—*continued.*		
Barrack Department:	£. s. d.	£. s. d.
52. Decrease, £.493. 18. 8.		
Charges for firewood	296 9 10½	300 8 11
Charges for cocoanut oil and cotton thread	719 7 2¼	301 7 -¾
Charges for repairing and supplying barrack furniture	157 18 -¼	78 16 11¾
Cotton	5 14 6	4 17 11½
£.	1,179 9 7	685 10 11
Charges of 1843	685 10 11	
Decrease £.	493 18 8	
Engineer Department:		
53. Decrease, £.83. 19. 10¼.		
Charges for charcoal	97 14 1½	15 4 5¾
Charges for articles purchased	- - -	- 16 8
Charges for toll on carts	- 9 -½	—
Charges for making furniture and repairing articles	1 - 10	—
Juggery	4 18 4½	4 1 4½
£.	104 2 4½	20 2 6¼
Charges of 1843	20 2 6¼	
Decrease £.	83 19 10¼	
CONTINGENCIES, MISCELLANEOUS.		
54. Decrease, £.129. 7. 9.		
Charges for making mattrass case, &c., and washing and stuffing articles £.	135 10 3½	6 2 6½
INCIDENTAL CONTINGENCIES SANCTIONED BY THE LEGISLATIVE COUNCIL.		
Barrack Department:		
55. Decrease, £.24. 18. 2½.		
Charges for house-rent	150 - -	150 7 6
Charges for stuffing and marking mattrasses, cost of sundry articles, and repairing bullock carts	107 16 5¼	106 4 9¼
Lodging-money for Ceylon Rifle Regiment	23 14 -½	—
£.	281 10 5¾	256 12 3¼
Charges of 1843	256 12 3¼	
Decrease £.	24 18 2½	
Engineer Department:		
56. Decrease, £.1,738. 17. 8¾.		
For artificers and labourers employed	4,037 2 5½	2,744 7 7½
Charges for materials supplied	163 10 1	161 10 10¾
Pay of a clerk and superintendent at Galle	14 16 -	11 6 6
Pay of artificers employed at the Bogambra field	646 12 6¾	428 2 -¾
Materials, &c. at Bogambra field	251 6 9	345 15 1
Pay of a superintendent at Nuwera-Ellia	60 16 -	36 - -
Constructing a clay mill at Bogambra field	- - -	67 4 -
Board of Ordnance for one-half of the cost of a new engineer office at Colombo	372 17 2	—
Overdrawn	- 10 -½	—
Constructing a trough at Bogambra	- - -	10 16 1½
Amount surcharged in November 1842, and redrawn, as per colonial secretary's letter, dated 9 August 1843	- - -	3 11 -½
£.	5,547 11 -¾	3,808 13 4
Charges of 1843	3,808 13 4	
Decrease £.	1,738 17 8¾	
CONTINGENT, MISCELLANEOUS.		
57. Decrease, £.1,654. 2. 7½.		
Hire of coopers, carpenters, and smith	185 18 4¼	185 5 3¼
Postage of letters	23 6 -	9 7 11
Freight	409 17 2¾	169 10 11
Hire of battals and boats	101 1 9	25 1 3
Hire of coolies and bullock carts, &c.	2,530 3 4¾	1,934 6 9
For stores purchased	4,389 6 6	3,153 4 9½

(*continued*)

Appendix, No. 2.

CEYLON.

Military Expenditure.

COMMISSARY-GENERAL'S DEPARTMENT—*continued.*	1842. £. s. d.	1843. £. s. d.
Incidental Contingencies, &c.—Contingent Miscellaneous—*cont^d.*		
Making, furnishing, repairing, and washing articles, &c.	96 12 9¼	74 19 7½
Charges for shoeing horses, and attendance	35 12 10	29 14 –
Hire of tailors, saddlers, shoe and sail makers	126 8 4½	26 2 3
Hire of bookbinder at Kandy	– – –	– 10 6
Cost of suits	10 5 10	—
For articles supplied to the Queen's House	76 7 11	114 7 3
Lamplighter to the garrison libraries	16 15 –	15 4 –
Hire of artificers, labourers, &c.	339 3 8¼	325 18 8¼
Value of horses	67 – –	—
Hire of sawyers	43 11 3½	6 14 1¾
Extra pay for the assistant commissary-general	23 – –	—
Hire of a screw at Galle	4 8 6	—
Charges for advertisement	7 10 9¾	16 16 8¾
Value of cloth stolen from the deputy commissary-general's office	2 10 4	—
For conveying bricks, &c.	40 10 1½	56 2 2
Costs of materials, &c.	2,261 9 1¼	2,929 12 2
Pannebakkery brickmaking establishment	213 18 4¾	199 10 10½
Commission on sales	12 14 4¼	– 7 6
Allowance granted, being difference between the gross and net measurement of timber	69 12 2¼	—
Pay of artificers, and for other articles purchased for building a new roof to the brickkiln at Bogambra	28 – 8½	—
Pay of artificers, &c. for building a house for the overseer and two lime-burners at Berah	8 4 1½	—
Hire of a gardener and keeper of the Kew-house in Slave Island	4 7 1	18 – –
For covering with cadjans two temporary sheds at Gallebuck	31 10 6	—
Thoroughly repairing the roof, &c. of two brickkilns at Panebackery	3 2 2¼	—
General service sawing	189 16 1½	235 13 11½
Covering with cadjan two timber sheds at Gallebuck	– 14 3	11 4 3
Building a house for the overseer and another for two lime-burners at Berah	50 6 4½	—
Thoroughly repairing the roofs, &c. of two brickkilns, two sheds, &c. at Panebakkery	8 19 3¾	—
Artificers and labourers for constructing a tank and a cistern	3 19 4½	15 4 –
Gratuity of one year's pay to a lascar of the colonial store	– – –	11 11 –
Copy of a protest and fee for surveying 13 tents	– – –	2 13 9
Coral stones and timber	– – –	50 10 1¼
Buffaloes	– – –	73 7 –
Extra pay to clerks	– – –	21 13 3
Hire of assessors	– – –	1 4 –
Hire of mail-coach	– – –	1 4 –
Tats supplied	– – –	1 2 6
Extending, &c. two sheds in the timber-yard, Gallebuck	– – –	17 17 6
£.	11,388 4 9½	9,734 2 2
Charges of 1843	9,734 2 2	
Decrease £.	1,654 2 7½	

Increase, £. 120. 6. 2¼.

58. Paid by the Agents at Madras, Calcutta, and Bombay, for the Years ending

	1842.	1843.	£. s. d.	£. s. d.
Agents at Madras:				
Cost of a rattan mat	44 1 8	—		
Equal at 1*s.* 11*d.* per rupee £.			4 4 6¼	—
Agent at Calcutta:				
Freight	269 12 9	334 12 8		
Premium of insurance and policy	48 8 –	81 – –		
Shipping charges, &c.	265 10 9	163 6 –		
Cost of a floor mat	38 10 –	—		
Cost of 20 tents	2,200 – –	3,300 1 6		
Cost of 200 lbs. sealing wax	– – –	277 8 –		
Commission	– –	227 13 3		
	2,822 9 6	4,384 9 5		
Equal at 106⅔ per 100 sicca rupees, at 2*s.* 1*d.* per rupee £.			275 12 10	428 3 7

COMMISSARY-GENERAL'S DEPARTMENT—*continued.*

Incidental Contingencies, &c.—*continued.*

Paid by Agent at Bombay:	1842.	1843.	1842. £. s. d.	1843. £. s. d.
Cost of medicines	335 3 –	66 – –		
Cooly and boat-hire	6 – –	4 – –		
Premium of insurance and policy	7 – –	3 2 –		
Commission	16 3 75	—		
	365 2 75	73 2 –		
Equal at 1*s.* 11*d.* per rupee			35 – 10¾	7 – 10¼
		£.	314 18 3	435 4 5¼
Charges of 1842			– – –	314 18 3
Increase		£.	– – –	120 6 2¼

J. N. Mooyaart, Act[g] Aud[r] Gen[l].

LOCAL REVENUES.

Local Revenues.

RETURN of all LOCAL REVENUES raised and appropriated under the Authority of any Municipal or other Body, not accounted for in the General Revenue of the Colony.

— Nil. —

P. Anstruther, Colonial Secretary.

MILITARY EXPENDITURE.

Military Expenditure.

DETAILS of the EXPENDITURE incurred by the Colony of *Ceylon* on Account of its Military Defence.

ENUMERATION OF THE MILITARY POSTS AND WORKS.

				£. s. d.
Maritime.	Colombo (an irregular octagon)	Fortress or Works of Masonry.	Not under the control of the Ordnance Department.	- - On the sanctioned estimate, dated Colombo, 16th August 1843, for repairing the dam at the south barrier gate. 70 10 3¾
Maritime.	Calpentyn	Fortress or Works of Masonry.	Not under the control of the Ordnance Department.	- - - - - - —
Maritime.	Mannar	Fortress or Works of Masonry.	Not under the control of the Ordnance Department.	- - - - - - —
Maritime.	Jaffna (an irregular octagon)	Fortress or Works of Masonry.	Not under the control of the Ordnance Department.	- - - - - - —
Maritime.	Forts Frederick and Ostenberg	Fortress or Works of Masonry.	Not under the control of the Ordnance Department.	- - - - - - —
Maritime.	Trincomale (irregular works)	Fortress or Works of Masonry.	Not under the control of the Ordnance Department.	- - - - - - —
Maritime.	Batticaloa	Fortress or Works of Masonry.	Not under the control of the Ordnance Department.	- - - - - - —
Maritime.	Hambantotte tower	Fortress or Works of Masonry.	Not under the control of the Ordnance Department.	- - - - - - —
Maritime.	Tangalle	Fortress or Works of Masonry.	Not under the control of the Ordnance Department.	- - - - - - —
Maritime.	Maturu	Fortress or Works of Masonry.	Not under the control of the Ordnance Department.	- - - - - - —
Maritime.	Galle (an irregular work)	Fortress or Works of Masonry.	Not under the control of the Ordnance Department.	- - - - - - —
Maritime.	Caltura	Fortress or Works of Masonry.	Not under the control of the Ordnance Department.	- - - - - - —
Maritime.	Putlam	Field Works.	Not under the control of the Ordnance Department.	- - - - - - —
Maritime.	Paltupune	Field Works.	Not under the control of the Ordnance Department.	- - - - - - —
Interior.	Kandy	Field Works.	Not under the control of the Ordnance Department.	- - - - - - —
Interior.	Mudawalateune	Field Works.	Not under the control of the Ordnance Department.	- - - - - - —
Interior.	Ruanwelle	Field Works.	Not under the control of the Ordnance Department.	- - - - - - —
Interior.	Ratnapoora	Field Works.	Not under the control of the Ordnance Department.	- - - - - - —
Interior.	Badulla	Field Works.	Not under the control of the Ordnance Department.	- - - - - - —
Interior.	Hembliatawella	Field Works.	Not under the control of the Ordnance Department.	- - - - - - —
			TOTAL £.	70 10 3¾

Detailed information on the whole of the posts throughout the island, together with plans, sections, and elevations of all the works of defence and buildings, were transmitted to the Inspector General of Fortifications, under date 23d December 1833, and 18th June 1834.

Appendix, No. 2.

CEYLON.

Military Expenditure.

Return of Local Corps.

The following Local Corps have been entertained and paid for by the Island during the Twelve Months ending 31st December 1843.

CORPS.	Lieutenants.	Subedars.	Jemidars.	Serjeant-major.	Serjeants.	Trumpeters or Drummers.	Rank and File. Corporals.	Rank and File. Privates.	Per Annum. £.	s.	d.
Mounted orderlies - - - - -	–	1	–	–	1	–	1	10	118	12	6
Gun lascars - - - - - -	1	–	2	1	4	2	8	160	2,789	7	1
Total - - -	1	1	2	1	5	2	9	170	2,907	19	7

The serjeant and rank and file of the mounted orderlies draw the difference between their regimental pay as privates in the Ceylon Rifle Regiment and the regulated pay of the corps.

The pecuniary allowances granted to the Queen's troops consist in island allowance, according to the following Schedule. Some few officers occupy Government quarters, the rent of which is recovered from them monthly, according to the scale subjoined. No other advantages are enjoyed.

Schedule of Island Allowance drawn by Officers doing duty in the Island.

Regimental.	Amount per Mensem. £.	s.	d.
Colonel - - - - - - -	45	9	–
Lieut.-colonel - - - - - -	32	2	–
Major - - - - - - -	23	19	–
Captain - - - - - - -	13	16	–
Lieutenant - - - - - - -	8	5	–
Second lieutenant or ensign - - -	6	6	–
Paymaster - - - - - - -	13	16	–
Surgeon - - - - - - -	17	10	–
Assistant-surgeon - - - - -	12	10	–
Adjutant - - - - - - -	10	4	–
Quartermaster - - - - - -	10	4	–

Additional Allowances to Officers in command of Corps.

Colonel - - - - - - -	5	4	–
Lieut.-colonel - - - - - -	5	4	–
Major - - - - - - -	8	3	–
Captain - - - - - - -	10	4	–
Lieutenant - - - - - - -	5	11	–

Additional Allowances to Officers in Command of Garrisons, with the exception of Colombo, Trincomale, Kandy, and Galle.

Colonel - - - - - - -	29	11	–	The allowance for the commandant of Trincomale is fixed at 30 *l.*, and that of the commandant of Kandy at 25 *l.* a month. The allowance attached to the commandant of Galle is 10 *s.* a day. The fixed allowance of the commandant of Colombo, viz. 29 *l.* 11 *s.*, ceased from 1st November 1832.
Lieut.-colonel - - - - - -	8	18	–	
Major - - - - - - -	6	14	–	
Captain - - - - - - -	3	19	6	
Lieutenant - - - - - - -	2	14	–	
Ensign - - - - - - -	2	–	6	

SCHEDULE of Island Allowance—*continued.*

General and Medical Staff.

Lieutenant-general on the staff	125 – –	In addition to regimental allowances, being regulated, where the ranks of staff officers do not correspond with the Table, by making the addition equal to one-half of the regimental allowance of the officer. To aides-de-camp and assistant military secretary, if subalterns, the staff and island allowance of a captain are granted.
Deputy quartermaster-general—being colonel	22 14 6	
Dep. assist. qrmr.-general {discontinued till further orders, from 1 Jan. 1842.}		
Dep. adjutant-general—being lieut.-colonel	16 1 –	
Dep. assist. adj.-general {discontinued till further orders, from 1 Jan. 1842.}		
Assistant military secretary	6 18 –	
Aid-de-camp to Governor	6 18 –	
Aid-de-camp to the General Officer	6 18 –	
Deputy inspector-general of hospitals	48 3 –	Being the island allowance of a lieut.-colonel, and half the island allowance of that rank on the staff.
Staff surgeon, 1st class	27 10 –	
Staff surgeon, 2d class	17 10 –	
Assistant staff surgeon	12 10 –	The officer at the head of the Medical department has one-half of the allowance of his rank granted to him in addition.

When officers of the undermentioned ranks holding appointments, or doing duty in Ceylon are relieved or superseded, and have ceased to perform military duty, they are allowed the following reduced island allowances from the date of their relief to that of their embarkation, but not for any period beyond the termination of the month next after that in which such officers shall have ceased to perform duty.

	AMOUNT PER MENSEM.
	£. s. d.
Colonel	22 14 6
Inspector-general of hospitals	22 14 6
Lieut.-colonel	16 1 –
Deputy inspector-general of hospitals	16 1 –
Staff surgeon, 1st class	13 15 –
Major	11 19 6
Staff surgeon, 2d class	11 13 4
Surgeon	11 13 4
Captain or paymaster	9 4 –
Apothecary	8 16 8
Assistant-surgeon	8 16 8
Adjutant	6 16 –
Lieutenant	5 10 –
Quartermaster	5 10 –
Ensign	4 4 –

Besides the above Allowances, the following are the Rates of Pay granted to Officers on the Staff, paid by the Colony.

	£. s. d.
Four staff officers of garrisons, each per diem	– 10 –
Two aides-de-camp to the Governor or Lieut.-governor, each „	– 10 –

Scale of Stoppages made from Officers occupying Government Quarters.

	PER MENSEM.
	£. s. d.
Major-general, colonel, and inspector-general of hospitals	2 – 6
Lieut.-colonel, major, deputy inspector-general of hospitals, and staff surgeon, 1st class	1 14 6
Captain, paymaster, regimental surgeon, and staff surgeon, 2d class	1 – 3
Assistant surgeon, lieutenant, ensign, and quartermaster	– 13 6

(*continued*)

Appendix, No. 2.

CEYLON.

Military Expenditure.

RETURN of GOVERNMENT QUARTERS at the undermentioned Stations, with the Rates of Rent fixed by Boards of Survey.

	NO. OF QUARTERS.	PER MENSEM. £. s. d.
At Colombo	1	5 5 –
	2	3 15 –
	3	2 10 –
	4	4 3 4
	5	4 10 –
	6	1 2 6
At Trincomale	1	1 7 –
	2	– 13 6
	3	– 9 –
	4	– 13 6
	5	– 7 6
	6	– 9 –
	7	– 9 –
	8	– 12 –
	9	– 9 –
	10	– 9 –
	11, 12	– 9 –
	13	– 3 6
	14	– 12 –
	15	– 17 6
	16	– 7 6
	17	– 7 6
	18	– 6 –
At Trincomale *continued.*	19	– 6 –
	20	– 7 6
	21	– 7 6
	22	– 7 6
	23	– 6 –
	24	– 4 6
	25	– 4 6
	26	– 15 –
	27	– 12 –
	28	– 13 6
At Kandy	2	– 18 –
	3	3 – –
	4	2 10 –
	5	3 – –
	7	– 18 –
	10	1 7 6
	12 (10 *a*)	1 15 –
	12 (10 *y*)	1 – –
	14	1 10 –
	16	1 10 –
	19 (*b*)	– 15 –
	19 (*a*)	1 5 –
At Galle	1	2 – –

MILITIA.

— Nil. —

ACCOUNT of EXPENDITURE incurred by *Great Britain* for the MILITARY PROTECTION, and in Aid of the CIVIL ESTABLISHMENT.

COMMISSARIAT:—PAY OF THE TROOPS, PROVISIONS, &c.

HEADS OF EXPENDITURE.		Amount in Pounds Sterling. £. s. d.
Regimental pay, &c. for the two European Regiments of Infantry, and the Ceylon Rifle Regiment -		56,612 10 –
On account of provisions to ditto	for the quarters ended 31st December 1842, and 31st March, 30th June, and 30th September 1843 - - - - -	8,610 9 2
Ditto of passage allowance to one officer of the 84th Foot - - - - -	£.22 – –	
Ditto - - ditto - - to one assistant surgeon of the 57th Foot - - -	15 – –	
Ditto - - ditto - - to one officer of the Royal Artillery and one servant -	41 – –	
Ditto - - ditto - - to one officer of the 28th Foot - - - - -	22 – –	
Ditto - - ditto - - to one officer of the Ceylon Rifle Regiment - - -	85 – –	
Ditto - - ditto - - to two officers of the 95th Foot - - - - -	170 – –	
Ditto - - ditto - - to one assistant surgeon of the 35th Foot - - -	15 – –	

Heads of Expenditure.	£. s. d.	£. s. d.	Amount in Pounds Sterling.
Amount of an advance granted to Mrs. Emilia M. Kelly, widow of the late Staff Assistant Surgeon L. Kelly, by way of imprest, in aid of the expense of providing a passage for herself and family from Ceylon to England	120 – –		
Ditto - - ditto - - to Mrs. Arabella Ewing, widow of the late Surgeon Ewing, of the Ceylon Rifle Regiment - ditto - ditto	118 – –		
		608 – –	
		£.	65,830 19 2
Pay, &c. of General and Medical Staff			3,042 16 5
Total Amount expended in Ceylon for the above Services, within the 12 Months ended 31st December 1843			68,873 15 7
Deduct, Monthly contribution of 2,000 *l.* from the Colonial Revenues, under Letter of Authority, dated Treasury Chambers, 14th December 1837, from January to December 1843			24,000 – –
Amount of certificates for advances received from the Colonial Treasury for the pay and allowances of the troops, including the payment of pensions, half-pay of officers, &c., for the quarters ended 31st March, 30th June, 30th September, and 31st December 1843 - £. 45,915. 15 *s.* – ¼ *d.*			
		£.	44,873 15 7
ORDNANCE:—Military Works, Stores, Barracks, &c.			
Royal Engineers:			
Pay, extra pay, and servants' allowance	£. 1,605 15 4		
Royal Artillery:			
Officers and two companies' subsistence	4,739 16 11		
			6,345 12 3
Civil Branch:			
Works and repairs	295 17 1		
Storekeeper's department	3,171 12 8		
Artillery contingencies	272 17 4		
			3,740 7 1
Total Amount expended		£.	10,085 19 4
To meet which the following Sums have been received:			
From sales of stores and other sources	£. 469 1 6		
From the Colonial Treasury	9,717 7 1		
		10,186 8 7	
Deduct, Balance in favour of the Ordnance storekeeper, on the 31st December 1842	35 6 1		
Amount of expenditure for the year 1843	10,085 19 4		
		10,121 5 5	
		Total - - - £.	54,959 14 11

(signed) *A. W. Campbell*, Acting Military Secretary.

(True copies.)

(signed) *P. Anstruther*, Colonial Secretary.

PUBLIC WORKS.

RETURN of all Public Works, Civil Roads, Canals, Bridges, Buildings, &c. &c., not of a Military Nature, which have been undertaken during the Year.

WORK, AND WHERE SITUATED.	Whether Constructing or under Repair.	Estimated Expense in Pounds Sterling.	Authority under which it is Executed.	Fund from which the Expense is Defrayed.	When Commenced.	Whether Finished or Unfinished.	If Finished, actual Amount of Expenditure in Pounds Sterling.	If Unfinished, Amount of Expenditure up to present Date, in Pounds Sterling.	REMARKS.
Western Province:		£. s. d.			1843:		£. s. d.	£. s. d.	
Government school-house at Caltura	repair	17 18 3	The Governor	The Revenues of the Colony.	January	finished	12 11 5¼	—	
Commissariat store at Colombo	ditto	13 11 5¼	ditto		ditto	ditto	11 9 10⅛	—	
		(14 10 3¾)					(15 2 10¾)	—	
Stables attached to the Legislative Council House, and Colonial Secretary's Office	ditto	30 17 8	ditto		ditto	ditto	24 3 –	—	
		(27 9 –)					(28 2 4¼)	—	
Road, &c., between the north barrier gate and the bridge of boats at Grandpass	ditto	268 7 9½	ditto		ditto	ditto	294 19 –	– – –	Ordinary contingency.
		(51 9 2¼)					(21 11 7¼)		
Road, &c., ditto south barrier gate and the third milestone at Colpetty	ditto	197 11 7⅓	ditto		ditto	ditto	196 12 1⅓	—	
		(1 6 4¾)					(2 3 4¾)	—	
St. Paul's Church, Colombo	ditto	2 5 8¾	ditto		ditto	ditto	2 1 4½	—	
		(– 3 8⅝)					(– 3 –¼)	—	
Road leading to Cottah, from the limit of the Gravets to the turn to the Church Mission establishment	ditto	195 7 9⅕	ditto		ditto	ditto	178 9 4½	—	
		(– 18 9½)					(– 9 8½)	—	
Three new batten doors to the office of the Registrar of the Supreme Court	constructing	4 17 2¼	ditto		ditto	ditto	4 10 9	—	
		(3 19 5¾)					(3 19 5¾)	—	
Five masonry cross-drains to Mutwal, between the third and fourth milestones	ditto	21 10 9⅜	ditto		ditto	ditto	21 9 8¼	—	
		(25 15 7¼)					(24 2 9¾)	—	
Two flights of steps on the southern side of Chatham-street	ditto	8 18 5	ditto		ditto	ditto	7 9 6	—	
		(5 9 7½)					(6 2 3⅝)	—	
Double canoe for the ferry at Dedoro Oya in Chilaw	ditto	11 5 –	ditto		ditto	ditto	10 16 –	—	
Enclosure walls of buildings originally intended as hospitals of the new gaol at Wellikade	ditto	739 2 3¼	Sanctioned by the Secretary of State's despatch, No. 20, of 30 October 1841		ditto	unfinished	– – –	399 3 7¾	—
		(478 5 10¾)						(216 12 6⅝)	—
Two cook rooms and four privies to ditto	ditto	141 2 9¾	ditto		ditto	ditto	– – –	96 17 2¾	—
		(120 5 1¾)						(117 17 8⅛)	—
Two ferry boats	coppering	12 15 5½	The Governor		ditto	finished	8 3 6	—	
		(65 17 3)					(67 10 4½)	—	
Road between Ambepusse and Allowe, and of constructing a bridge 34 feet span	repair	199 19 9	ditto		February	ditto	14 18 10	– – –	Ordinary contingency.
							(154 – 4)		
Galle road between the 3d and 38th milestones	ditto	394 – 2	ditto		ditto	ditto	371 9 6¼	– – –	
Additional framing under the bridge across the Ingool Oya, on the Kandy road	constructing	55 3 3¾	ditto		ditto	ditto	33 10 –	– – –	Charged against a vote to the Commissioner of Roads' Department.
		(2 11 5½)					(24 3 –¾)		

No.																	
99.	Building lately used as an Ordnance store, &c., as will make it available as an office for the departments of the civil engineer, &c.	altering, &c.	101 16 6¾ (93 9 5)	The Governor			The Revenues of the Colony.	February	finished	100 15 10 (93 13 5⅝)		—			
	Canal between the Lake at Colombo and Toonmodera, beyond Oroogodewatte Bridge	deepening	297 11 11 (18 6 10)	ditto				ditto	ditto	290 19 −¼ (24 12 1¾)		-			Ordinary contingency.
	Barrack and outhouses at Heneratgodde	repair	28 2 5½ (3 1 6)	ditto				March	ditto	28 − 9 (3 1 6)		-			Charged against a vote to the Royal Engineer's Department.
	Cloth store in Colombo	ditto	33 10 4 (43 13 6)	ditto				ditto	ditto	28 17 1½ (44 9 6½)		—			
	Public buildings within the province	ditto	100 − −	ditto				ditto	ditto	58 − 10⅞ (30 11 8½)		—			
	Roads, bridges, streets, &c., within the town of Colombo	ditto	100 − −	ditto				ditto	ditto	78 16 11⅝ (18 6 2¼)		—			
	Coachman's house and stabling attached to the Queen's House	ditto	36 8 9¼ (31 13 3¾)	ditto				ditto	ditto	34 15 6 (32 14 −)		—			
	Two stores at Barberyn	ditto	25 19 5½	ditto				ditto	ditto	22 17 6		—			
	Immediate and urgent repairs of roads, bridges, &c. in the province, for the quarter ending 31st May 1843	ditto	50 − −	ditto				ditto	ditto	27 19 11¼		—			
	Maintenance of six elephants	ditto	190 13 11	ditto				ditto	ditto	162 18 6¾	-	-			Charged against a vote to the Commissioner of Road's Department.
	Temporary dams across the new canal, between Bolgodde Lake and Cattura	removing	5 12 2¼	ditto				ditto	ditto	2 4 6		—			
	Timber bridge over the canal on the road to Cottah	constructing	75 5 10 (130 18 8¾)	Sanctioned by Secretary of State's despatch, No. 55, of 16 June 1843				ditto	unfinished	- - -	71 14 8¾ (130 7 5⅝)				Charged against the votes to the Departments of the Civil Engineer and the Commissioner of Roads.
	Window on the south side of the roof of the Colombo Academy	ditto	13 7 −¾ (8 4 1)	The Governor				April	finished	11 17 3½ (8 5 4)		—			
	Cloth ceilings to the rooms of the Colombo Academy	ditto	7 15 −¾ (9 13 11¾)	ditto				ditto	ditto	7 8 3 (9 13 11¾)		—			
	Verandah to the eastern side of the Auditor-general's Office	ditto	42 6 −¼ (45 1 6⅛)	ditto				ditto	ditto	41 12 11 (42 15 2⅞)		—			
	Iron legs to the four stands of St. Peter's Church	ditto	2 5 5 (− 16 11¼)	ditto				ditto	ditto	2 1 9 (− 16 11¾)		—			
	Six rods and six levels for the use of the Commissioner of Roads' Department	ditto	1 3 4½ (− 19 3)	ditto				ditto	ditto	− 19 6 (− 19 2)		—			
	For scarifying and opening to a bridle-path the trace from Ambanpittia to Arandorre, distance five miles	opening	174 7 9½ (20 15 −)	ditto				ditto	ditto	151 19 2 (41 13 3)		—			
	Obstructions in the canal between Natandia and Madampe	removing	57 8 − (2 8 9¾)	ditto				ditto	unfinished	- - -	32 4 4¾				—
	Main buildings of the Queen's House, and the rooms occupied by the assistant military, &c.	repair	91 1 11 (52 19 3½)	ditto				ditto	ditto	- - -	49 12 11⅝ (48 13 −¼)				—
	Cinnamon warehouse and stores, Nos. 2 and 3	ditto	60 12 1¾ (47 8 2¼)	ditto				ditto	finished	53 12 7⅛ (50 11 9¼)		—			
	Pauper hospital in the Pettah of Colombo	ditto	38 2 − (29 − 1½)	ditto				ditto	ditto	36 10 11¼ (29 1 9)		—			
	Main building of the Queen's House	ditto	50 14 10¼ (88 9 9½)	ditto				ditto	ditto	42 9 −¾ (95 − 10¾)		—			

(*continued*)

RETURN of all Public Works, Civil Roads, Canals, Bridges, Buildings, &c. &c., not of a Military Nature, which have been undertaken during the Year—*continued.*

WORK, AND WHERE SITUATED.	Whether Constructing or under Repair.	Estimated Expense in Pounds Sterling.	Authority under which it is Executed.	Fund from which the Expense is Defrayed.	When Commenced.	Whether Finished or Unfinished.	If Finished, actual Amount of Expenditure in Pounds Sterling.	If Unfinished, Amount of Expenditure up to present Date, in Pounds Sterling.	REMARKS.
Western Province—*continued.*		£. s. d.			1843:		£. s. d.	£. s. d.	
Road from the entrance gate of the Supreme Court-house to the lock at St. Sebastian's, &c.	repair	20 13 7¾ (7 14 5½)	The Governor	—	April	finished	20 13 1⅓ (7 14 5⅓)	— —	
Ferry boat at Allowe	ditto	10 16 3⅓ (3 7 2⅜)	ditto	—	May	ditto	10 13 1⅓ (3 7 2⅜)	— —	
Lock at St. Sebastian's, in Colombo	ditto	150 5 2½ (9 3 –)	ditto	—	ditto	unfinished	—	2 3 3¾	
Roads in the Marendahn cinnamon garden	opening	112 7 6 (3 2 6)	ditto	—	ditto	ditto	—	105 10 – (1 17 6)	Charged against a vote to the Government Agent's Department.
Well in the eastern hospital yard of the new gaol at Welikado	constructing	89 12 3½ (9 5 6⅝)	ditto	—	June	ditto	—	58 11 –⅓ (10 12 3¾)	— —
Brick wall on the south side of ditto	ditto	31 18 4¾ (21 18 7)	ditto	—	ditto	ditto	—	– – –	Not since required.
Privy in the garden of the Colombo Academy	ditto	19 7 7¼ (18 7 2¾)	ditto	The Revenues of the Colony.	ditto	finished	19 1 4⅓ (16 12 1¾)	– – –	Charged against a vote to the Government Agent's Department.
Door and two windows to the vault under the rear verandah of the Surveyor-general's Office	ditto	12 14 2 (7 3 9½)	ditto		ditto	ditto	11 15 3¾ (7 – 6)	– – –	Ditto to the Commissioner of Roads' Department.
Stands for the General Treasury	ditto	3 4 6¼ (2 11 4)	ditto		ditto	ditto	2 4 – (2 11 4)	— —	
Tiled verandah to a stable and cowhouse, &c. of the Queen's House	ditto	18 6 2⅕ (31 6 1⅜)	ditto		ditto	ditto	17 19 10⅝ (31 11 10½)	— —	
Hospital, with two outhouses, at Kurnegalle	ditto	27 14 4¾	ditto		ditto	ditto	25 4 –	– – –	Charged against a vote to the Government Agent's Department.
Nine sheds on the Putlam and Kandy road	ditto	45 17 4¾	ditto	—	ditto	unfinished	—	– – –	On contract, ditto.
Public buildings within the province	repair	100 – –	ditto	—	ditto	finished	42 1 3⅝ (19 12 6⅞)	— —	
Roads, bridges, streets, &c. within the town of Colombo	ditto	100 – –	ditto	—	ditto	ditto	89 15 6 (8 16 8½)	— —	
Office room of the Honourable the Treasurer	ditto	15 18 7 (14 11 7)	ditto	—	ditto	ditto	13 1 6 (4 13 2½)	— —	
Road from Negombo to Delpekadewera	ditto	50 – 2	ditto	—	ditto	ditto	50 – 2	—	
New road to St. Sebastian between the south barrier gate and the Academy	ditto	197 8 –¼ (2 18 3½)	The Governor; reported to the Secretary of State by Despatch, No. 111, of 19 June 1843	—	ditto	unfinished	—	107 3 6 (1 12 2⅓)	— —
Road between Allowe, Hondelle, Kurnegalle, and the limit of the province	ditto	299 18 3½	The Governor	—	ditto	ditto	—	251 4 10	Ordinary contingency.

Main road in the New Bazar	repair	85 5 3¾	The Governor	The Revenues of the Colony.	June	finished	84 6 10	—	—	—	—	—	—
		(44 3 3⅜)					(41 – 6⅜)	—	—	—	—	—	—
Trace from Ruanwelle to Yattcantotte, distance five miles	opening	157 4 5	ditto		ditto	ditto	157 4 5	—	—	—	—	—	—
		(33 1 7)					(33 1 7)	—	—	—	—	—	—
Miners' copper needles	manufacturing	6 3 1½	ditto		ditto	ditto	2 2 9	—	—	—	—	—	—
		(10 – –)					(9 11 3)	—	—	—	—	—	—
Landslips on the road between Yatteyantotte and Ambegamua	clearing	51 7 1½	ditto		ditto	unfinished	– – –	35 4 9	—	—	—	—	—
Road between the foot of the hill near the sluice and the bridge of boats at Grandpass	remaking	325 15 5	ditto		ditto	ditto	– – –	201 19 1½	Ordinary contingency.	—	—	—	—
		(3 1 9½)						(2 10 5)					
Rest house at Kurnegalle, at present used as the district court-house	repair	19 8 6¼	ditto		July	ditto	– – –	12 6 7	—	—	—	—	—
Government-house, assigned as a residence to the assistant agent at Kurnegal	ditto	296 10 7¼	Sanctioned by the Secretary of State's despatch, No. 24, of 22 March 1843.		ditto	ditto	– – –	5 – –	—	—	—	—	—
		(12 7 2)						(12 9 8)	—	—	—	—	—
Portion of road leading to Ruanwelle, between Ambetelle Bridge and Hangwelle	ditto	178 17 2½	The Governor		ditto	ditto	– – –	141 10 7½	—	—	—	—	—
		(1 2 3)											
A room to the Auditor-general's office	constructing	28 – 8¼	ditto		ditto	finished	26 14 3¾	—	—	—	—	—	—
		(27 15 3)					(27 7 –¼)	—	—	—	—	—	—
Assessor's box, and enclosure of the back verandah of the district court-house, No. 1, South Colombo	ditto	7 17 10½	ditto		ditto	ditto	7 5 7½	– – –	Charged against a vote to the district judge.	—	—	—	—
		(5 7 7¼)					(5 7 7¼)						
Kandy road, between the 42d and 45th milestones	macadamizing	3 16 –	ditto		ditto	ditto	1 19 6	– – –	Ordinary contingency.	—	—	—	—
		(261 17 10)					(258 1 10½)						
Ditto – – ditto – 33d and 36th – ditto	ditto	4 17 1	ditto		ditto	ditto							
		(514 11 1)					(518 10 8½)						
Office-room of the Honourable the Treasurer	repair	(19 10 –)	ditto		ditto	ditto	(19 10 –)	—	—	—	—	—	—
Shed adjoining the judge's chambers, near the Supreme Court	ditto	2 – 2½	ditto		ditto	ditto	2 – –	—	—	—	—	—	—
		(4 8 7¼)					(4 8 7¼)	—	—	—	—	—	—
Immediate and urgent repair of roads, bridges, &c., for the quarter ending 31 August 1843	ditto	50 – –	ditto		ditto	ditto	15 16 9	—	—	—	—	—	—
Grain shed at Caltura	ditto	8 2 1	ditto		August	ditto	7 16 9¾	—	—	—	—	—	—
		(– – 6)					(– – 6)	—	—	—	—	—	—
Boat at the ferry at Topo	ditto	5 9 3½	ditto		ditto	ditto	5 9 –	– – –	Charged against a vote to the Government Agents' Department.	—	—	—	—
		(5 3 1)					(5 3 1)						
School-room attached to St. Peter's Church	ditto	23 11 3	ditto		ditto	ditto	20 7 4½	—	—	—	—	—	—
		(13 5 9¾)					(13 12 6¾)	—	—	—	—	—	—
Orphan boys' two rooms at St. Sebastian's	repair	5 15 1½	ditto		ditto	ditto	5 7 10½	—	—	—	—	—	—
		(3 2 5¼)					(3 4 5¼)	—	—	—	—	—	—
Road between Kurnegalle and Putlam	ditto	120 – 9¼	ditto		ditto	unfinished	– – –	94 8 9	—	—	—	—	—
Two elephant waggons and two Scotch carts	constructing	43 6 –	ditto		ditto	ditto	– – –	42 1 5½	—	—	—	—	—
		(62 6 –)						(52 10 10¾)	—	—	—	—	—
Boat for the use of the Pantura ferry	ditto	31 17 8	ditto		ditto	ditto	– – –	30 7 2	Charged against a vote to the Honourable the Treasurer.	—	—	—	—
		(57 18 7¼)						(57 1 11¼)					
Tiled tapal hut at Rajckodeluwe	ditto	25 11 6	ditto		ditto	finished	25 11 6	—	—	—	—	—	—
Iron gratings to four windows of the western hospital of the new gaol at Wellikadde	ditto	10 4 6	ditto		ditto	ditto	6 16 3¼	—	—	—	—	—	—
		(6 – –)					(6 17 7¾)	—	—	—	—	—	—
Trace from Aranderre to Atelle, distance four miles	opening	119 8 10	ditto		ditto	ditto	119 8 10	—	—	—	—	—	—
		(21 1 8)					(21 1 8)	—	—	—	—	—	—

(continued)

RETURN of all PUBLIC WORKS, CIVIL ROADS, CANALS, BRIDGES, BUILDINGS, &c. &c., not of a Military Nature, which have been undertaken during the Year—*continued.*

WORK, AND WHERE SITUATED.	Whether Constructing or under Repair.	Estimated Expense in Pounds Sterling.	Authority under which it is Executed.	Fund from which the Expense is Defrayed.	When Commenced.	Whether Finished or Unfinished.	If Finished, actual Amount of Expenditure in Pounds Sterling.	If Unfinished, Amount of Expenditure up to present Date, in Pounds Sterling.	REMARKS.
WESTERN PROVINCE—*continued.*		£. s. d.			1843:		£. s. d.	£. s. d.	
Road from Ballapanne to Aranderre	opening	101 11 8½ (98 1 –)	The Governor	The Revenues of the Colony.	August	finished	65 3 10½ (134 8 10)	—	
Surveying and tracing new lines of road	– – –	140 1 5	ditto		ditto	ditto	92 10 5¼	—	
Three sites for burying-grounds in the Marendahn plantation	clearing	30 16 –	ditto		ditto	unfinished	– – –	25 8 1	Charged against a vote to the Government Agent's Department.
Cinnamon bushes, &c. surrounding the new gaol at Welikade	ditto	19 13 9	ditto		ditto	ditto	– – –	8 2 –	—
Roads in the Marendahn cinnamon garden	ditto	47 – – (2 10 –)	ditto		ditto	ditto	– – –	46 19 6 (– 1 9)	—
Private gardens, situated within ditto	surveying	75 – 4¼	ditto		ditto	ditto	– – –	26 8 –	—
Temporary pile at Karandapare, on the Kandy road	building	11 2 9 (75 – –)	ditto		ditto	finished	3 4 6 (64 14 5½)	—	
Two bridges on the high road leading to Ruanwelle	ditto	72 7 – (8 18 6)	ditto		ditto	unfinished	– – –	53 12 9 (4 4 7)	—
Public buildings within the province	repair	100 – –	ditto		September	finished	38 8 8½ (13 1 5¼)	—	
Roads, bridges, &c. within the town of Colombo	ditto	100 – –	ditto		ditto	ditto	145 6 1½	—	
Ditto – – ditto – – ditto	ditto	50 – –	ditto		ditto	ditto	(1 7 7)	—	
Stamp Room, Colombo	ditto	36 9 3¼ (29 2 9½)	ditto		ditto	ditto	33 15 –¾ (31 16 11)	—	
Trace on the north and east sides of St. Thomas's Churchyard	ditto	4 12 4½ (1 7 3)	ditto		ditto	ditto	4 9 – (1 7 3)	—	
Office of the Queen's Advocate	ditto	10 16 7½ (9 13 11⅛)	ditto		ditto	ditto	10 2 10⅞ (8 18 11⅜)	—	
Two Scotch carts of the Civil Engineer's Department	ditto	5 5 10¼ (3 3 2)	ditto		ditto	ditto	5 5 9 (3 3 2)	—	
Immediate and urgent repairs of roads, &c., for the quarter ending 30 November 1843	ditto	50 – –	ditto		ditto	ditto	8 18 6	—	
Damages done to the road between the drawbridge at Grandpass and Ambetelle	ditto	84 19 6	ditto		ditto	ditto	84 17 10½	—	
Forming depôts of broken stone on the Ambanpittia pass, and partially repairing the Kandy road, between the 45th and 48th milestones	ditto	18 3 7¾ (181 16 2)	ditto		ditto	unfinished	– – –	131 13 6½	Ordinary contingency.
Road from Matelle to Ruanwelle, distance 10 miles	ditto	166 11 8 (23 3 4)	ditto		ditto	finished	166 11 8 (23 3 4)	—	
Two partition walls in the western building of the new gaol at Wallikadde	constructing	32 11 5¾ (30 2 4)	ditto		ditto	ditto	28 – 7⅝ (32 5 3½)	—	

Cadjan porch over the steps leading to the chamber of the senior puisne justice, near the Supreme Court	constructing	1 8 10¼ (2 12 2½)	The Governor	—	—	September	finished	1 7 6 (2 12 2½)	—	—	—	Charged against a vote to the Treasurer.
Surface brick drains at the western building of the new gaol at Wellikadde	ditto	14 7 9¾ (14 11 10¾)	ditto	—	—	ditto	unfinished	—	15 5 −¾ (13 3 −½)	—	—	
Portion of offices for the assistant government agent and deputy judge at Kaigalle	ditto	197 1 8¼ (73 16 3⅜)	Sanctioned by the Secretary of State's despatch, No. 55, of 16 June 1843	—	—	ditto	ditto	—	13 12 1½ (29 7 9⅞)	—	—	
Back verandah of the house occupied by the deputy judge of Caltura	rebuilding	35 2 9¾ (1 7 8¾)	The Governor	—	—	ditto	finished	34 14 3½ (1 7 8¾)	—	—	—	
Rear wall of the civil engineer's store at Colombo	ditto	16 10 1½ (15 13 5¾)	ditto	—	—	ditto	ditto	14 19 6¾ (16 15 5¼)	—	—	—	
Medical sub-assistant's quarters at Ballapore, on the Kandy road	rethatching	1 4 8¼ (2 8 10½)	ditto	—	—	ditto	ditto	1 4 − (2 7 7½)	—	—	—	
Pile bridges on the road between Chilaw and Putlam	building	165 6 2	ditto	—	—	ditto	unfinished	—	25 1 −	—	—	
Kandy road, between the 17th and 21st milestones	macadamizing	297 9 4½ (23 − −)	ditto	—	—	ditto	ditto	—	191 7 6½ (26 15 10)	—	—	Ordinary contingency.
1,003 yards of the Kandy road, between the 41st and 42d milestones, &c.	ditto	31 14 11¾ (244 6 10)	ditto	—	—	ditto	ditto	—	145 8 1½	—	—	ditto.
Trace from Tallegamme to Avisavelle, distance 5 miles	scarifying	156 6 7½ (43 6 4½)	ditto	—	—	ditto	finished	156 6 7½ (43 6 4½)	—	—	—	
Lock-up house at Kaigalle	repair	8 16 −	ditto	—	—	October	ditto	8 16 −	—	—	—	
Rest house at Ambanpeltya	ditto	11 13 9	ditto	—	—	ditto	ditto	11 13 9	—	—	—	
Military bungalow, &c. at Kaigalle	ditto	17 19 1¾	ditto	—	—	ditto	ditto	17 19 1½	—	—	—	
Small-pox hospital at Marendahn	ditto	48 2 8¾ (26 17 4¼)	ditto	—	—	ditto	unfinished	—	29 13 11¼ (25 6 −¾)	—	—	
Assistant government agent's residence at Chilaw	ditto	37 13 10½	ditto	—	—	ditto	ditto	—	18 16 −	—	—	
Road between Hangwelle and Avisawelle	ditto	66 17 6	ditto	—	—	ditto	ditto	—	16 19 7½	—	—	
Marendahn cinnamon garden	surveying, &c.	260 11 3	Sanctioned by the Secretary of State's despatch, No. 46, of 30 May 1843	—	—	ditto	ditto	—	— 9 −	—	—	
Canal between Negombo Lake and Kaymel River	excavating	552 11 4¼	The Governor reported to the Secretary of State by despatch, No. 107, of 18 September 1843	—	—	ditto	ditto	—	341 7 10 (5 12 6)	—	—	
Kandy road, between the 32d and 33d milestones	macadamizing	45 12 11½ (275 12 7)	The Governor	—	—	ditto	ditto	—	5 10 3¼ (292 1 5¼)	—	—	Ordinary contingency.
Lock-up house or gaol at Kaigalle	repair	2 8 −	ditto	—	—	November	finished	2 8 −	—	—	—	
Brick-kiln, drying sheds, &c. at Panebakery	ditto	7 8 2¼ (13 6 −½)	ditto	—	—	ditto	ditto	7 8 1½ (13 6 −½)	—	—	—	
St. Paul's Church at Colombo	ditto	11 18 11¼ (8 18 4½)	ditto	—	—	ditto	ditto	11 8 3 (8 10 5½)	—	—	—	
Lighthouse at Colombo	ditto	343 − 2½ (172 11 11⅝)	The Governor reported to the Secretary of State by despatch, No. 198, of 10 Nov. 1843	—	—	ditto	unfinished	—	101 11 6⅝	—	—	

The Revenues of the Colony.

(continued)

RETURN of all PUBLIC WORKS, CIVIL ROADS, CANALS, BRIDGES, BUILDINGS, &c. &c., not of a Military Nature, which have been undertaken during the Year—*continued*.

WORK, AND WHERE SITUATED.	Whether Constructing or under Repair.	Estimated Expense in Pounds Sterling.	Authority under which it is Executed.	Fund from which the Expense is Defrayed.	When Commenced.	Whether Finished or Unfinished.	If Finished, actual Amount of Expenditure in Pounds Sterling.	If Unfinished, Amount of Expenditure up to present Date, in Pounds Sterling.	REMARKS.
Western Province—*continued*.		£. s. d.			1843:		£. s. d.	£. s. d.	
Protestant church at Galkisse	repair	30 11 1¾ (8 19 8¾)	The Governor	The Revenues of the Country.	November	unfinished		12 10 6 (8 18 7¾)	— —
Gaol and premises at Hulfsdorp	ditto	48 – 8½ (34 4 9½)	ditto		ditto	ditto		(30 18 –½)	—
District court-house of Colombo, No. 1, North	ditto	41 5 4 (31 7 8½)	ditto		ditto	ditto		(30 10 11½)	—
Road on the Galle Face, near the beach	ditto	195 18 7½ (4 1 3)	ditto		ditto	ditto		– – –	Since commenced.
Wharf near the Custom-house at Colombo	ditto	61 8 10 (153 4 10½)	The Governor reported to the Secretary of State, by despatch, No. 185, of 25 October 1843		ditto	ditto		(11 9 11¾)	—
Queen's Wharf at Colombo	ditto	62 16 11¾ (146 19 5½)	ditto		ditto	ditto		(86 11 4½)	—
Patent pump to the well in the new gaol at Wellikadde	putting	9 6 9¾ (45 13 11¾)	The Governor		ditto	ditto		2 9 – (46 4 4)	— —
Canal between the bridge of boats and the mouth of the Pantura Lake at Attedia	deepening	864 13 4½ (120 6 4)	The Governor reported to the Secretary of State, by despatch, No. 156, of 18 August 1843		ditto	ditto		137 4 9 (33 13 4)	— —
Private gardens in the Marendahn cinnamon garden	surveying, &c.	88 18 8¼	The Governor		ditto	ditto		32 12 –	—
Almirahs in the Colonial Secretary's office	securing with iron bars, &c.	21 – 1¾ (14 2 10)	ditto		ditto	ditto		7 10 6 (11 4 4)	— —
Door to the General Post-office, Colombo	constructing	4 14 8¼ (2 7 7¾)	ditto		ditto	finished	3 18 3 (2 13 5)	—	
Shed at Coratotte, on the Ruanwelle road	ditto	3 5 10½	ditto		ditto	ditto	3 4 10¾	—	
Cadjan outer verandah, opposite the chamber of the second puisne justice, near the Supreme Court	ditto	2 1 3¾ (1 13 8)	ditto		ditto	ditto	1 11 6 (1 13 8)	—	
Jetty near the Master-attendant's office at Colombo	ditto	258 7 4½ (489 19 6¼)	The Governor reported to the Secretary of State, by despatch, No. 185, of 20 October 1843		ditto	unfinished		(78 12 9¾)	—
Window, doors, &c. to the district court-house of Colombo, No. 1, South	ditto	8 6 2½ (5 11 3½)	The Governor		ditto	ditto		(5 11 3½)	—

Grain-shed at Negombo	constructing	49 19 11	The Governor	The Revenues of the Colony.		ditto			Under the superintendence of the Collector of Customs.
Tiled shed at Gallebuck for the trough constructed for soaking timber in "Kyan's Patent"	ditto	23 2 5 3/4 (32 1 7)	ditto			ditto			Since commenced. Charged against a vote to the Commissariat department.
Southern division of the boundary-wall of the new gaol at Wellikadde	ditto	658 5 4 3/4 (524 17 2 3/4)	Sanctioned by the Secretary of State's Despatch, No. 20, of 30 October 1841.		November	ditto	8 17 6 (38 5 –)		— —
Boat for the use of the ferry at Caltura	ditto	27 17 7 (31 12 9 1/4)	The Governor		December	ditto	(7 10 –)		—
Bridges on the road from Cottah to the new gaol at Wellikadde	ditto	79 14 3 3/4 (58 15 9 1/2)	ditto			ditto			Since commenced.
Approaches to the bridge over the canal on the road to Cottah	ditto	23 8 6 1/2 (– 7 8)	ditto			ditto			ditto.
Kandy road, between the 32d and 33d mile-stones	repair	(128 15 10)	ditto		ditto	ditto	(112 9 10 1/4)		—
Road between Chilaw and Topor	ditto	555 15 10 (44 3 4)	ditto		ditto	ditto	46 10 9		Ordinary contingency.
Galle road, between the 26th and 29th and 34th and 36th mile-stones	ditto	1,518 9 7 3/4	ditto		ditto	ditto	67 17 10 1/4		ditto.
Road from Colombo to Galle, between the 3d and 16th mile-stones	ditto	480 – 5 1/2 (1 9 7)	ditto		ditto	ditto	38 2 9		ditto.
Road from Colombo to Kandy, between the 4th and 61st mile-stones	ditto	842 – 3	ditto		ditto	ditto	65 9 2		ditto.
Public buildings within the province	ditto	100 – –	ditto		ditto	ditto	11 5 9 (6 5 1)		— —
Roads, bridges, &c., within the town of Colombo	ditto	100 – –	ditto		ditto	ditto	2 – 6		—
Framing of Gordon's Bridge on the Kandy road	ditto	15 5 11 1/2 (1 – 10 1/2)	ditto		ditto	ditto	(3 2 6 1/2)		—
Bridge of boats at Grand Pass	ditto	89 – 1 1/2 (109 17 10 1/2)	ditto		ditto	ditto	1 7 6		Ordinary contingency.
Fish markets and boutiques, near St. John's River at Colombo	ditto	11 15 11 3/4 (7 17 1 3/4)	ditto		ditto	ditto			Since commenced.
1,490 yards of the Kandy road, between the 42d and 45th mile-stones	Macadamizing	17 7 – (157 9 –)	ditto		ditto	ditto	74 18 11 1/2		—
Thirty acres of the Marendahn cinnamon garden, and 1 1/2 mile of road	draining, &c.	56 12 10 3/4 (– 10 1)	ditto		ditto	ditto	15 9 3 (– 10 1)		— —
Timber for the use of the Civil Engineers' Department, and the general service of the Building Material Department	converting	261 – –	The Governor. Reported to the Secretary of State by Despatch, No. 167, of 18 Sept. 1843		ditto	ditto	28 17 7 1/4		—
Bricks, tiles, &c., at the Government brick establishment at Panebakery	moulding, &c.	299 19 11 1/2 (86 12 8)	The Governor. Reported to the Secretary of State by Despatch, No. 195, of 7 Nov. 1843		ditto	ditto	41 12 4 1/2 (2 8 6)		— —

(*continued*)

RETURN of all PUBLIC WORKS, CIVIL ROADS, CANALS, BRIDGES, BUILDINGS, &c. &c., not of a Military Nature, which have been undertaken during the Year—*continued.*

WORK, AND WHERE SITUATED.	Whether Constructing or under Repair.	Estimated Expense in Pounds Sterling.	Authority under which it is Executed.	Fund from which the Expense is defrayed.	When Commenced.	Whether Finished or Unfinished.	If Finished, actual Amount of Expenditure in Pounds Sterling.	If Unfinished, Amount of Expenditure up to present Date, in Pounds Sterling.	REMARKS.
Western Province—*continued.*		£. s. d.					£. s. d.	£. s. d.	
For supplying stone in the gaol at Hulfsdorp	to be broken by prisoners	390 12 6	The Governor. Reported to the Secretary of State by Despatch, No. 167, of 18 September 1843	- -	December	unfinished.	—		
For supplying stone on the Galle Back	ditto	208 6 8	ditto	- -	d	ditto	- - -	18 - 8 3/4	—
For the general service of the Civil Engineers' Department	-	600 - -	ditto	- -	ditto	ditto	- - -	45 13 4 1/4 (5 19 6)	— —
SOUTHERN PROVINCE.									
Roads and streets within the gravets of Galle	repair	180 - -	The Governor	- -	February	unfinished	- - -	140 3 5	—
Road between the limits of the Galle gravets and and Hambantotte	ditto	499 19 8 1/2	ditto		ditto	ditto	- - -	411 9 9 3/4	Ordinary contingency.
Road between Galle and Baddegam	ditto	99 19 1 1/4	ditto		March	ditto	- - -	73 3 9	—
Road from Bentotte and the limit of the Galle gravets	ditto	399 18 10	ditto		ditto	ditto	- - -	307 3 7 1/4	- - ditto.
Converting the old cinnamon store at Galle into a custom-house	ditto	279 1 4 1/2 (2 12 5 1/2)	Sanctioned by the Secretary of State's Despatch, No. 73, of 15 March 1842	The Revenues of the Colony.	April	finished	281 13 10	- - -	By contract.
Court-house at Tangalle	ditto	14 10 2 1/4	The Governor		June	ditto	14 10 2 1/4	- - -	- ditto.
Large custom-house store at Galle	ditto	140 7 2 1/4	ditto		ditto	unfinished	- - -	112 5 9	- ditto.
Tanapalle bridge, on the main road from Galle to Matura	rebuilding	62 14 3 3/4 (1 9 9)	ditto		ditto	finished	64 4 - 3/4	- - -	- ditto.
Temporary cadjan stabling at Belligamme	constructing	7 16 6 1/4	ditto		ditto	ditto	7 16 6 1/4	- - -	- ditto.
New trace from Hambantotte to Orwah	opening	330 - -	Sanctioned by the Secretary of State's Despatch, No. 85, of 12 November 1843		ditto	ditto	284 11 6 3/4	—	
Ditto - - - ditto - - - ditto	ditto	600 - -	Ditto, No. 20, of 30 October 1841		ditto	ditto	540 11 6 1/2	—	
Road between Wallawey and Hambantotte	repair	188 18 3	The Governor		July	ditto	188 18 3	—	
Rest-house stables at Bentotte	ditto	99 9 9 1/2	ditto		ditto	unfinished	- - -	58 6 3 1/2	—
Temporary cadjan roof to the Malay lines at Matura	ditto	11 13 1 1/2	ditto		August	finished	11 13 1 1/3	—	
Court-house at Hambantotte	ditto	14 1 6 1/4	ditto		September	ditto	12 15 11 1/4	- - -	- ditto.
Cutcherry at - ditto	ditto	7 8 10 1/4	ditto		ditto	ditto	6 15 4	- - -	- ditto.
School-room at Amblangodde	ditto	95 16 5	ditto		November	unfinished	- - -	23 19 1 1/4	- ditto.
Store-room in the district court-house of Galle	constructing	63 2 9	ditto		ditto	ditto	- - -	21 - 11	- ditto.

Bridge at Goyapare, on the main road from Galle to Matura	constructing	208 2 5 (6 10 7½)	Sanctioned by the Secretary of State's Despatch, No. 46, of 30 May 1843	-	-	December	unfinished	- - -	- - -	By contract.	
General service of the Civil Engineer and Surveyor General's Department	ditto	226 19 7	The Governor. Reported to the Secretary of State by Despatch, No. 22, of 25 January 1844	-	-	ditto	ditto	- - -	13 12 6	—	
Eastern Province:											
New floor to the office of the Government agent, Trincomale	ditto	1 11 6 (– 8 1½)	The Governor	-	-	February	finished	1 – 6 (– 8 1½)	—		
Fence to the cutcherry-office, treasury and gaol, at Batticaloa	ditto	6 15 3½	ditto	-	-	April	ditto	6 15 2	—		
Window, roof and floor of the room of the shroffs of the cutcherry, at Trincomale	ditto	4 17 7¾ (2 12 7½)	ditto	-	-	May	ditto	2 5 3 (2 10 7¾)	—		
Officer for superintending the public works at Trincomale, from 1st June to 30th Nov. 1843	-	45 15 –	ditto	-	-	June	ditto	45 15 –	—		
Salt store at Nillawelly	repair	3 – –	ditto	-	-	August	ditto	3 – –	—		
Ditto - - ditto	ditto	14 8 1½	ditto	-	-	September	ditto	14 8 1½	—		
Nillawelly road	ditto	50 3 9	ditto	-	-	ditto	ditto	50 3 9	—		
Road through the little bazaar, within the town of Trincomale	ditto	150 – –	ditto	-	-	ditto	unfinished	- - -	125 16 7	—	
Rest-house at Kittoolotte	ditto	19 15 6	ditto	-	-	October	finished	19 15 6	—		
General service of the Civil Engineers' Department at Trincomale	-	134 3 11¾ (8 15 10)	ditto	-	-	December	unfinished	- - -	6 4 –	—	
Officer for superintending the public works at Trincomale, from December 1843 to 30th Nov. 1844	-	91 10 –	ditto	-	-	ditto	ditto	- - -	7 15 –	—	
Northern Province:											
Employing field assistants in surveying, tracing and opening roads	surveying	198 16 6	The Governor	-	-	March	ditto	- - -	195 9 1¼	—	
Employing field assistants in surveying, tracing and opening roads, and in the province where they can be spared	ditto	299 1 8¼ (1 12 –)	Sanctioned by the Secretary of State's Despatch, No. 65, of 31 July 1843	-	-	April	ditto	- - -	254 9 8¼	—	
Made roads in Jaffna beyond the gravets	repair	248 14 9	No. 55, of 16 June 1843	-	-	ditto	finished	246 11 6¼	—		
Roads within the gravets	ditto	199 2 –	The Governor	-	-	ditto	ditto	191 19 1¾	—		
Rest-house at Marchicotty	ditto	14 8 10	ditto	-	-	ditto	ditto	11 11 7½	—		
Unfinished portions of road from Mampay to Sangane	completing	49 19 7½	ditto	-	-	May	ditto	48 11 1½	—		
Made roads in Jaffna beyond the gravets	Repair	192 14 3	ditto	-	-	June	ditto	184 11 6	—		
Palmira Bridge, on the Trincomale road	ditto	4 7 11¼ (2 3 6)	ditto	-	-	ditto	ditto	4 7 6 (2 3 6)	—		
District court-house, at Point Pedro	ditto	2 15 6½	ditto	-	-	July	ditto	2 1 –	—		

The Revenues of the Colony.

(continued)

RETURN of all PUBLIC WORKS, CIVIL ROADS, CANALS, BRIDGES, BUILDINGS, &c. &c., not of a Military Nature, which have been undertaken during the Year—*continued.*

WORK, AND WHERE SITUATED.	Whether Constructing or under Repair.	Estimated Expense Pounds Sterling.	Authority under which it is Executed.	Fund from which the Expense is defrayed.	When Commenced.	Whether Finished or Unfinished.	If Finished, actual Amount of Expenditure in Pounds Sterling.	If Unfinished, Amount of Expenditure up to present Date, in Pounds Sterling.	REMARKS.
Northern Province—*continued.*		£. s. d.					£. s. d.	£. s. d.	
Custom-house at Jaffna	repair	8 12 1 (1 7 –)	The Governor	The Revenues of the Colony.	July	unfinished	– – –	7 6 6 (1 7 –)	—
Wally Bridge, on the Point Pedro road	ditto	16 4 10 (2 3 2½)	ditto		August	finished	14 12 – (1 17 2½)	—	—
District court-house at Kaits	ditto	2 16 7¾	ditto		ditto	ditto	2 10 –	—	
St. John's church	ditto	157 1 10 (2 16 6½)	ditto		September	unfinished	– – –	74 11 6 (2 10 6½)	—
New road from the village at Navantorre to the mission station at Batticotta	forming	999 19 7¾	Sanctioned by the Secretary of State's Despatch, No. 46, of 30 May 1843		ditto	ditto	– – –	504 18 3	—
Government-house at Jaffna	repair	1 10 10	The Governor		October	finished	1 9 6	—	
Rest-house at Wawatoongey	ditto	4 9 10	ditto		ditto	ditto	4 – 3	—	
Rest-house at Moolangavil	ditto	4 9 10	ditto		ditto	ditto	4 2 9	—	
Damages caused by lightning to the Fort Church at Jaffna	ditto	14 2 10	ditto		November	ditto	12 2 1½	—	
Cross-roads in the Peninsula of Jaffna	ditto	199 19 10½	ditto		ditto	unfinished	– – –	119 11 11½	—
General service of the Civil Engineers' Department	– – –	349 16 –	Sanctioned by the Secretary of State's Despatch, No. 46, of 30 May 1843		December	ditto	– – –	22 17 9	—
General service of the Commissioner of Roads' Department	– – –	156 6 –	The Governor		ditto	finished	154 1 –	—	
CENTRAL PROVINCE:									
Twenty staves of office for the peons attached to the Fiscal	– – –	1 7 10½ (– 3 8¼)	ditto		January	ditto	1 5 – (– 3 8¼)	—	
Portable water-closet, and for fitting and fixing the same in a small bath-room in the pavilion at Kandy	– – –	1 13 1½ (14 13 2)	ditto		ditto	ditto	1 13 1½ (14 10 –)	—	
Trough for conveying water to the proposed clay-mill, at Bogambra	constructing	39 8 4½ (1 3 6)	ditto		February	ditto	38 4 5½ (2 6 10)	—	
Temporary gallows	ditto	5 16 9 (5 – 4¼)	ditto		ditto	ditto	5 16 9 (5 – 4¼)	—	
New box for the botanic garden, at Peradenia	ditto	2 19 3 (– 4 2)	ditto		ditto	ditto	2 19 3 (– 4 2)	—	
Road and bridges between Nuwera Ellia and Hakgalle	repair	40 – –	ditto		ditto	ditto	40 – –	—	

Part of the road from Nuwera Ellia to Badulla	ditto	360 – –	ditto	–	–	ditto	ditto	359 7 –	– – –	Ordinary contingency.		
Establishing secondary trigonometrical stations within the great triangles laid down by Colonel Fraser, in Upper Bulatgamma, &c.	– – –	595 13 –	Sanctioned by the Secretary of State's Despatch, No. 55, of 16 June 1843	–	–	ditto	unfinished	– – –	550 3 3½	—		
Light iron roof over the brick-kiln at Bogambra	constructing	25 7 2½ (30 3 6½)	The Governor	–	–	ditto	ditto	– – –	19 5 2¼ (24 14 10½)	—		
Clay-mill at Bogambra	constructing	168 5 3¼ (44 14 5¾)	Sanctioned by the Secretary of State's Despatch, No. 46, of 30 May 1843	–	–	March	ditto	– – –	157 13 3½ (48 3 9½)	—		
For executing sundry repairs to the pavilion, &c. during 1843	repair	51 7 1¼ (35 16 1)	The Governor	–	–	April	ditto	– – –	40 15 8½ (42 1 11¼)	—		
Temporary stables to the rest-house at Gampola	constructing	28 17 10¾ (2 15 –)	– – ditto	–	–	ditto	finished	28 17 9¾ (2 15 –)	—			
Public buildings at Nuwera Ellia	repair	60 – –	– – ditto	–	–	May	unfinished	– – –	54 7 8	—		
House occupied by the Government agent for the Central Province	ditto	130 – 8¾ (68 2 8½)	– – ditto	–	–	June	ditto	– – –	115 10 2¼ (66 16 11½)	—		
Three miles of road connecting Yattapalatte with the new line of road to Nuwera Ellia	opening	68 15 –	– – ditto	–	–	ditto	finished	68 15 –	—			
Five ferry boats	constructing	101 12 5¼ (97 – 7¾)	– – ditto	–	–	July	unfinished	– – –	49 18 4¼ (72 12 11¾)	—		
Portion of the road from Kandy to Kurnegalle	repair	69 13 8¼	– – ditto	–	–	August	ditto	– – –	43 11 7½	—		
Stabling, &c. at the rest-house at Kaduganawa	constructing	38 1 –½ (2 7 11)	– – ditto	–	–	ditto	finished	38 – 9 (2 7 11)	—			
For diverting and decreasing the inclination of the Trincomale road, &c.	– – –	45 – 7½	– – ditto	–	–	ditto	ditto	44 16 6¾	—			
For increasing the width of the front and side verandahs of the residence of the Colonial Secretary and Judges, in Kandy	– – –	40 12 7⅓ (28 3 9¼)	– – ditto	–	–	ditto	ditto	39 12 9 (29 3 4¼)	—			
Portion of the Nuwera Ellia road, between Peradenia and Gampolla	repair	17 6 2 (102 3 9)	– – ditto	–	–	ditto	unfinished	– – –	(83 3 7¼)	—		
Portion of the road from Badulla towards Kandy	improving	150 – –	– – ditto	–	–	ditto	finished	149 19 4	—			
For securing the windows of the South Court at Kandy with iron bars	– – –	9 6 5¾ (5 10 5¾)	– – ditto	–	–	September	ditto	9 4 – (5 10 5¾)	—			
For converting the arched roof building near the Kandy kutcherry into an office, &c. for the Ceylon Bank	– – –	81 10 3¾ (25 18 2)	– – ditto	–	–	ditto	ditto	77 2 1⅓ (28 9 3¾)	—			
Iron-wire suspension bridge over the Talatoo Oya	constructing	638 13 6¼ (128 18 –¾)	The Governor. Reported to the Secretary of State by Despatch, No. 176, of 12 October 1843	–	–	ditto	unfinished	– – –	47 1 8¼	—		
Portion of road between Orwah and Hambantotte	opening	250 – – (99 19 11½)	Sanctioned by the Secretary of State's Despatch, No. 85, of 12 November 1843	–	–	ditto	finished	210 15 4½ (72 17 8)	—			

The Revenues of the Colony.

(continued)

RETURN of all PUBLIC WORKS, CIVIL ROADS, CANALS, BRIDGES, BUILDINGS, &c. &c., not of a Military Nature, which have been undertaken during the Year—*continued.*

WORK, AND WHERE SITUATED.	Whether Constructing or under Repair.	Estimated Expense in Pounds Sterling.	Authority under which it is Executed.	Fund from which the Expense is defrayed.	When Commenced.	Whether Finished or Unfinished.	If Finished, actual Amount of Expenditure in Pounds Sterling.	If Unfinished Amount of Expenditure up to present Date, in Pounds Sterling.	REMARKS.
Central Province—*continued.*		£. s. d.					£. s. d.	£. s. d.	
Portion of road from Kandy towards Badula -	repair -	143 3 3½	The Governor - -	The Revenues of the Colony.	September	unfinished -	- - -	55 5 3	—
Rest-house at Rambodde - - - - -	ditto -	17 15 5½ (- 19 -)	- - ditto - -		- ditto -	- ditto -	- - -	5 17 4½	—
Tapul hut, &c., on the left bank of the Matatille river - - - - - - - - -	ditto -	5 2 6½	- - ditto - -		- ditto -	finished -	5 2 6½	—	
District court-house, &c., at Badulla - - -	ditto -	41 1 1¾	- - ditto - -		- ditto -	- ditto -	41 1 1½	—	
Firewood for the bricks and lime at Bogambra -	- - -	80 - -	- - ditto - -		October -	- ditto -	79 7 -	—	
Ferry-boat at Katugartotte - - - - -	repair -	27 - 2¾ (2 1 6¾)	- - ditto - -		- ditto -	- ditto -	27 - 2¾ (2 1 6¾)	— —	
Roads, bridges, &c., within the town and gravets of Kandy, &c. - - - - - - - -	ditto -	193 19 3 (5 10 -)	- - ditto - -		- ditto -	- ditto -	193 6 6 (5 10 -)	— —	
Cooly and elephant labour, for the Bogambra establishments - - - - - - - -	- - -	64 16 7½ (15 6 3)	- - ditto - -		- ditto -	- ditto -	61 7 1½ (18 4 -)	— —	
New chest for silver money for the Kandy Treasury - - - - - - - - -	constructing	3 18 4¼ (5 1 6¾)	- - ditto - -		- ditto -	- ditto -	3 12 - (5 5 6¾)	— —	
New line of road connecting the new Hambantotte and Ratnapoora line - - - - - -	opening -	50 3 9	- - ditto - -		- ditto -	- ditto -	50 3 9	—	
Road and drains between Helbodde and Nuwera Ellia - - - - - - - - - -	repair -	15 18 9	- - ditto - -		- ditto -	- ditto -	15 18 9	—	
School room at Badulla - - - - - -	ditto -	11 8 9¾	- - ditto - -		- ditto -	- ditto -	11 8 9	—	
Walling off a sleeping apartment in the Government house at Peradenia - - - - -	- - -	12 1 10¾ (3 19 8½)	- - ditto - -		November	- ditto -	11 12 11½ (3 19 8½)	— —	
Iron roof over the large brick-kiln at Bogambra	constructing	2 5 5 (22 14 4¼)	- - ditto - -		- ditto -	unfinished -	- - -	(22 14 4½)	—
Road from the summit of the Hapotelle pass to Wilson plain - - - - - - - -	opening -	103 2 6	- - ditto - -		- ditto -	- ditto -	- - -	29 12 4½	—
Road from Mimurakandura to Gurutalawe - -	ditto -	39 12 -	- - ditto - -		- ditto -	- ditto -	- - -	19 10 -	—
Resthouse and stabling at Pusselawe - - -	repair -	61 2 11½ (7 17 1½)	- - ditto - -		- ditto -	- ditto -	- - -	22 9 4½	—
Employing a party of men in the survey of Crown lands - - - - - - - - - -	- - -	198 9 9	- - ditto - -		December	- ditto -	- - -	51 7 -	—

For the general service of the Civil Engineers' Department at Kandy	-	465 16 3¾ (14 3 4)	The Governor. Reported to the Secretary of State by Despatch, No. 167, of 18 September 1843	The Revenues of the Colony.	December	unfinished	-	31 19 5¼ (14 9 11)	—
Roads, street, and drains, within the gravets of Kandy, from 1st December 1843 to 30th November 1844	-	826 6 3 (136 17 6)	ditto		ditto	ditto	-	65 3 –	—
Brick and lime establishments at Bogambra	-	980 1 5½ (14 3 4)	ditto		ditto	ditto	-	81 12 – (6 18 –)	—
For keeping in proper order the gardens and grounds belonging to the Pavilion	-	179 18 7¾	The Governor		ditto	ditto	-	10 9 7	—
For repairing the toll-house at Peradenia	repair	41 13 9¼ (9 11 5¼)	ditto		ditto	ditto	-	1 8 6 (– 14 2)	—
Road between Ambegamua and Tallegammua	widening	224 1 5½ (1,775 16 –)	The Governor. Reported to the Secretary of State by Despatch, No. 182, of 19 October 1843		ditto	ditto	-	7 19 3 (161 5 10½)	—
Communication along the Ramanayke Elle pass, Hambantotte new line of road	repair	55 – –	The Governor		ditto	ditto	-	30 5 –	—
Roads and drains between Helbodde and Nuwera Ellia	ditto	331 6 10½ (3 13 –)	ditto		ditto	ditto	-	34 7 3	Ordinary contingency.
Road from Gampolle towards Pasbage	widening	(159 12 8½)	ditto		—				
General service of the Commissioner of Roads' Department in the Central Province	-	513 – –	The Governor. Reported to the Secretary of State by Despatch, No. 193, of 25 October 1843		ditto	ditto	-	38 3 4½	—

Note.—The sums inserted in small figures, between parenthesis, are the cost of labour of the fixed establishment, and of materials drawn from the public stores.

Extracted from the Reports of the Civil Engineer, and Surveyor-general, and Commissioner of Roads.

P. Anstruther, Colonial Secretary.

Appendix, No. 2.

CEYLON.

Legislation.

LEGISLATION.

SCHEDULE of all the LAWS, PROCLAMATIONS, ORDERS IN COUNCIL, &c., which have been Promulgated in the Colony during the Year 1843.

Date of the Law, &c.	SUBSTANCE OF THE LAW, &c.	Transmitted to England.
26 Jan. 1843 - Advertisement.	- - Publishing the order of Her Majesty in Council, dated 2d November 1842, authorizing Portuguese ships to import into any of the British possessions abroad from the Portuguese dominions, goods, the produce of the Portuguese dominions, and to export goods from such possessions to be carried to any foreign country whatever.	—
15 Feb. 1843 - Ordinance, No. 1.	- - For providing for the better security and recovery of debts due to the Crown.	16 Feb. 1843.
23 Feb. 1843 - Proclamation.	- - Appointing the island of Van Diemen's Land, and the islands adjacent to, and comprised within the Government of Van Diemen's Land, to be the places to which all offenders convicted within the island of Ceylon, and being under any sentence or order of transportation, shall be sent or transported.	—
6 March 1843 - Proclamation.	- - For dividing the Northern Circuit into 10 districts, and uniting the two districts of Manar and Nuwerakalawiya into one district, to be termed the district of Manar and Newerakalawiya.	—
6 March 1843 - Proclamation.	- - Directing that the district court of the district of Manar and Nuwerakalawiye be held at Manar until further orders.	—
18 March 1843 Advertisement.	- - Publishing a certificate of the confirmation by Her Majesty of the Ordinances Nos. 1, 2, 3, 4, 5, 9 & 10, of 1842.	—
7 April 1843 - Advertisement.	- - Publishing for general information a circular despatch from the Secretary of State, relative to the liability of persons residing in the colonies to pay the property tax upon such portions of their incomes which may be derived from the funds of Great Britain.	
29 April 1843 - Advertisement.	- - Publishing a certificate of the confirmation by Her Majesty of the Ordinance, No. 11, of 1842.	—
4 May 1843 - Advertisement.	- - Publishing for general information the supplementary charter or letters patent, dated the 28th January 1843, for the amendment of the charter of justice, bearing date 18th February 1833.	—
1 June 1843 - Advertisement.	- - Publishing the Order of Her Majesty in Council, of the 24th February 1843, limiting the places where Her Majesty's subjects can resort to for the purposes of trade and commerce, in the dominions of the Emperor of China.	—
1 June 1843 - Advertisement.	- - Establishing a branch toll in the lane called Karovembem Olangai, opening into the Kayeole Bazaar, in connexion with the principal station upon the Point Pedro Road, in the Northern Province, in pursuance of the third clause of the Ordinance, No. 10, of 1842.	—
26 June 1843 - Advertisement.	- - Publishing a certificate of the confirmation by Her Majesty of the Ordinance, No. 6, of 1842.	—
16 August 1843 Advertisement.	- - Publishing a certificate of the confirmation by Her Majesty of the Ordinance, No. 7, of 1842.	—
15 Sept. 1843 - Ordinance, No. 2.	- - To apply a sum not exceeding 150,623 *l.* to the contingent service of the year 1844.	18 Sept. 1843.
28 Sept. 1843 - Ordinance, No. 3.	- - An Ordinance to apply a sum of money for the erection of a suspension bridge over the Tulaba Oya, on the lower road from Kandy to Badulla, and to establish a toll thereon.	12 Oct. 1843.
19 Oct. 1843 - Ordinance, No. 4.	- - To apply a sum of money for the repairs of certain wharfs, and for the construction of a new wharf in Colombo, and to impose wharfage and cranage dues on certain goods imported into or exported from the port of Colombo, during a certain period.	20 Oct. 1843.

Date of the Law, &c.	Substance of the Law, &c.	Transmitted to England.
19 Oct. 1843 - Ordinance, No. 5.	- - To apply a sum not exceeding 15,080 *l.*, to defray the supplementary contingent charges of the year 1843.	21 Oct. 1843.
26 Oct. 1843 - Ordinance. No. 6.	An Ordinance for the creation of Justices of the Peace.	15 Nov. 1843.
30 Oct. 1843 - Ordinance, No. 7.	- - Ordinance to alter the law relating to the deposit of bullion, coin, or gold or silver articles, as security for duties of customs.	18 Nov. 1843.
2 Nov. 1843 - Ordinance, No. 8.	- - An Ordinance to provide for the better holding of inquests touching sudden and violent death.	21 Nov. 1843.
3 Nov. 1843 - Advertisement.	Publishing the Mutiny Act, 6 Vict. c. 3.	
8 Nov. 1843 - Ordinance, No. 13.	- - An Ordinance for establishing an efficient police in certain towns, &c.	12 Dec. 1843.
8 Nov. 1843 - Ordinance, No. 14.	- - For providing for the better security and recovery of debts due to the Crown.	13 Dec. 1843.
27 Nov. 1843 - Ordinance, No. 16.	- - For enabling the governor to cause surveys to be made, and possession taken, of lands belonging to individuals for public uses, and also to cause surveys to be made of such lands under certain other circumstances.	14 Dec. 1843.
27 Nov. 1843 - Ordinance, No. 17.	- - To make certain provisions respecting the delivery of salt sold by Government.	15 Dec. 1843.
30 Nov. 1843 - Ordinance, No. 18.	- - To declare illegal the possession of certain nets and instruments within certain limits.	16 Dec. 1843.
1 Dec. 1843 - Advertisement.	- - Establishing a branch toll at Ellewelle, in connexion with the principal toll at the Ballakadna Pass, on the road from Alootsantotte to Matele, in the Central Province, in pursuance of the third clause of the Ordinance, No. 10, of 1842.	—
8 Dec. 1843 - Advertisement.	- - Publishing a treaty of commerce and navigation between Her Majesty and the Emperor of Russia.	—
14 Dec. 1843 - Proclamation.	- - Proclaiming with reference to the letters patent, dated the 28th January last, that the Ordinances, Nos. 6, 8, and 13, of 1843, have been unanimously passed by the Legislative Council, and that the Judges of the Supreme Court have certified their unanimous opinion that it would be expedient that they should take effect from the 1st January 1844, and should not be suspended for the signification of Her Majesty's pleasure.	—
22 Dec. 1843 - Proclamation.	- - Proclaiming with reference to the letters patent, dated the 28th January last, that the Ordinance, No. 14, of 1843, has been passed by the unanimous votes of the Legislative Council, and that all the Judges of the Supreme Court have certified their unanimous opinion that it would be expedient that it should take effect from and after the date and enactment thereof, and should not be suspended for the signification of Her Majesty's pleasure.	—
28 Dec. 1843 - Advertisement.	- - Proclaiming with reference to the Ordinance, No. 13, of 1843, that a police force shall be established on the 1st day of January 1844, within the towns, &c., of Colombo, Gulle, Negombo, and Kandy, and fixing the assessment to be paid for the maintenance and keeping of such police force, at the rate of seven and a half per cent. on the annual value of all houses, warehouses, shops, bazaars, &c., within the said towns, &c.	—
28 Dec. 1843 - Advertisement.	- - Publishing a treaty of amity, commerce, and navigation between Her Majesty and the Oriental Republic of the Uruguay.	—

P. Anstruther, Colonial Secretary.

Appendix, No. 2.

CEYLON.

Councils and Assemblies.

COUNCILS AND ASSEMBLIES.

EXECUTIVE COUNCIL.

RETURN of Members composing the Executive Council.

Names.	Date of Appointment.	Date of Confirmation.	Whether holding any and what other Civil or Military Office.
Hon. Col. W. Greenshields Power, C. B. and K. H.	5 April 1841	- - -	- - Senior officer in command of the Forces, Commandant of Colombo, a member of the Legislative Council, and a Justice of the Peace for the island.
Hon. P. Anstruther -	1 Oct. 1833	Ex-officio Members.	- - Colonial Secretary, a member of the Legislative Council, President of the Central School Commission, and a Justice of the Peace for the island.
Hon. A. Buller - -	5 April 1841		- - Queen's Advocate, a member of the Legislative Council, and a Justice of the Peace for the island.
Hon. F. J. Templer -	1 Nov. 1843		- Treasurer and Commissioner of Stamps, Deputy Paymaster-general to the Queen's Troops, President of the Loan Board, a member of the Legislative Council, and a Justice of the Peace for the island.
Hon. J. N. Mooyaart -	1 Nov. —	- - -	- Acting Auditor and Accountant-general, and Comptroller of Revenue, a member of the Legislative Council, and a Justice of the Peace for the island.

LEGISLATIVE COUNCIL.

RETURN of Members composing the Legislative Council.

Names.	Date of Appointment.	Date of Confirmation.	Whether holding any and what other Civil or Military Office.
Hon. Col. W. Greenshields Power, C. B. and K. H.	5 April 1841	- -	- - Senior officer in command of the Forces, Commandant of Colombo, a member of the Executive Council, and a Justice of the Peace for the island.
Hon. P. Anstruther -	1 Oct. 1833	- - -	- - Colonial Secretary, a member of the Executive Council, President of the Central School Commission, and a Justice of the Peace for the island.
Hon. A. Buller - -	5 April 1841	- - -	- - Queen's Advocate, a member of the Executive Council, and a Justice of the Peace for the island.
Hon. F. J. Templer -	1 Nov. 1843	Ex-officio Members.	- Treasurer and Commissioner of Stamps, Deputy Paymaster-general to the Queen's Troops, President of the Loan Board, a member of the Exective Council, and a Justice of the Peace for the island.
Hon. J. N. Mooyaart -	1 Nov. —		- Acting Auditor and Accountant-general, and Comptroller of Revenue, a member of the Executive Council, and a Justice of the Peace for the island.
P. E. Wodehouse, esq.	1 Nov. —	- - -	- - Government Agent for the Western Province, a member of the Central School Commission, and a Justice of the Peace for the island.
C. R. Buller, esq. -	1 Nov. —	- - -	- Government Agent and Fiscal for the Central Province, a member of the Sub-Committee of Education at Kandy, and a Justice of the Peace for the island.
F. B. Norris, esq. -	1 Oct. 1833	- - -	- Civil Engineer and Surveyor-general, and a Justice of the Peace for the island.
F. Saunders, esq. -	1 Nov. 1843	- - -	- - Collector of Customs for the Western Province, and Warehouse-keeper at Colombo, and a Justice of the Peace for the island.

Names.	Date of Appointment.	Date of Confirmation.	Whether holding any and what other Civil or Military Office.
Un-Official Members:			
S. C. Chitty, esq. -	8 June 1838	30 Oct. 1838	A Justice of the Peace for the island.
J. Armitage, esq. -	8 May 1840	23 Oct. 1840	- - A member of the Central School Commission, and a Justice of the Peace for the island.
H. Ritchie, esq. - -	12 May 1842	15 Nov. 1842	A Justice of the Peace for the island.
E. J. Darley - -	12 June 1843	30 Dec. 1843	- - - - ditto.
J. F. Giffening, esq. -	12 June —	30 Dec. —	- - - - ditto.
J. C. Dias, esq. - -	12 June —	30 Dec. —	- - - - ditto.

ASSEMBLY.

RETURN of Members of the Assembly.

— None. —

(signed) *P. Anstruther,*
Colonial Secretary.

CIVIL ESTABLISHMENT of the Government of *Ceylon*, for the Year 1844.

List of Officers.

Names of Officers.	OFFICE.	Page in which his Office is described.
Allen, esq., T. G. - -	- - Superintendent of Vaccination, and Civil Medical Officer in the Chilaw District - - - - - -	294
Amblawanan, esq., S. -	District Judge of the Islands - - - - - -	368
Anstruther, esq., hon. P. -	Colonial Secretary - - - - - - -	284
Armour, esq., J. - -	District Judge of Seven Korles - - - - -	370
Arndt, rev. J. C. - -	Colonial Chaplain at Jaffna - - - - -	302
Atherton, esq., R. - -	Assistant Government Agent at Batticaloa - - -	332
	District Judge of ditto - - - - - -	364
Bailey, esq., J. B. H. - -	Head Master of the Colombo Academy - - -	310
Bailey, rev. B. - - -	Senior Colonial Chaplain - - - - - -	300
Bayly, esq., R. L. - -	Acting Assistant Collector of Customs at Jaffna - -	352
Barclay, esq., M. D., G. -	Principal Civil Medical Officer - - - - -	294
Boake, rev. B. - - -	Principal of the Colombo Academy - - - -	308
Braybrooke, esq., P. W. -	Assistant Government Agent at Hambantotte - -	324
	District Judge of ditto - - - - - -	364
Buller, esq., C. R. - -	Government Agent for the Central Province - -	340
	Fiscal for ditto - - - - - - - -	380
Buller, esq., hon. A. - -	Queen's Advocate - - - - - - - -	356
Burleigh, Lieut. J. - -	Superintendent of the manufacture of Salt at Putlam -	318
Burleigh, esq., W. K. -	District Judge of Walligammo - - - - -	366
Byrne, esq., H. - - -	Surveyor - - - - - - - - -	290
Campbell, K. C. B., His Excellency Lieutenant-general Sir Colin - -	Governor - - - - - - - - - -	284
Carr, esq., hon. W. O. -	Senior Puisne Justice of the Supreme Court - -	356
Caulfield, esq., J. - -	District Judge of Manar and Nuwerakalawiya - -	368
Cramer, esq., J. L. - -	Second Deputy Registrar of the Supreme Court - -	358
Cripps, esq., G. H. - -	Government Agent for the Southern Province - -	324
	Collector of Customs for ditto - - - - -	348
	Fiscal for ditto - - - - - - -	376
Dalziel, esq., J. - -	Superintendent of the Police of Colombo - - -	382
De Jong, esq., C. - -	Sub-collector of customs at Pantura - - - -	346

(*continued*)

Appendix, No. 2.

CEYLON.

Civil Establishments.

Names of Officers.	Office.	Page in which his Office is described.
De Livera, esq., F.	District Judge of Matura	364
De Saram, rev. J. H.	Singhalese Colonial Chaplain at Colombo	302
Dias, rev. S. W.	Ditto at Galkisse and Morottoo	302
Dyke, esq., P. A.	Government Agent for the Northern Province	334
	Collector of Customs for ditto	350
	Fiscal for ditto	378
Eager, esq., H. Y.	Chairman of the Savings Bank	300
Ewing, esq., J.	Superintendent of Vaccination at Kandy	294
Ferguson, esq., A. M.	Sub-collector of Customs at Point Pedro	352
Flanderka, esq., P. F.	Ditto at Caltura	346
Forbes, esq., W. G.	Assistant Government Agent at Chilaw	314
	District Judge of Chilaw and Putlam	368
Garstin, rev. N.	Colonial Chaplain at Galle	302
Gibson, esq., T. L.	Private Secretary to the Senior Puisne Justice	356
Gibson, esq., W. C.	Assistant Colonial Secretary and Clerk to the Councils	284
Glenie, rev. S. O.	Colonial Chaplain at Kandy	302
Glenie, Venerable J. M. S.	Archdeacon of Colombo	300
Grant, esq., J.	Superintendent of Vaccination at Jaffna	294
Gray, esq., F.	Acting Comptroller of Customs at ditto	350
Gunn, esq., G.	Sub-collector of Customs at Ballepittymodere	350
Halliley, esq., W. A.	Ditto at Barberyn	348
Hanna, esq., S.	Deputy Queen's Advocate for the Eastern Circuit	358
Hicks, esq., W.	Private Secretary to the Second Puisne Justice	356
Higgs, esq., J.	Master Attendant of Trincomale	298
Hillebrand, esq., J. G.	Acting District Judge of Colombo, No. 1, North	360
Horsford, rev. J. P.	Colonial Chaplain at Colombo	302
Jumeaux, esq., J.	Fiscal for the Western Province	372
Kats, rev. J.	Portuguese Colonial Chaplain at Colombo	302
Kelson, Captain C.	District Judge of Nuwera Ellia	372
Kriekenbeek, esq., J. J.	Ditto of Amblangodde	362
Lavalliere, esq., T.	Ditto of Colombo, No. 4	362
Layard, esq., C. P.	Ditto of Trincomale	366
Layard, esq., J. G.	Ditto of Badulla	372
Lee, esq., G.	Secretary to the Central School Commission and Inspector of Schools	308
	Postmaster-general	352
Loos, esq., P. A.	First Deputy Registrar of the Supreme Court	358
Mackenzie, esq., K.	Assistant Government Agent at Kandy	340
Mac Vicar, rev. J. G.	Colonial Chaplain of the Scotch Church	304
Maltby, esq., E.	Sub-collector of Customs at Manar	352
Mercer, esq., G. R.	Assistant Government Agent at Manar and Nuwerakalawiya	334
Miller, esq., J. L.	Surveyor	290
Mooyaart, esq., hon. J. N.	Acting Auditor and Accountant-general and Comptroller of Revenue	288
Morphew, esq., J.	Assistant Civil Engineer	290
Morris, esq., W.	Assistant Government Agent at Kurnegalle	314
Napier, esq., J. A.	Acting Comptroller of Customs at Colombo	344
Norris, esq., F. B.	Civil Engineer and Surveyor-general	290
O'Grady, esq., H.	Assistant Government Agent at Jaffna	334
	Acting ditto at Manar and Nuwerakalawiya	334
Oliphant, kt., hon. sir A.	Chief Justice of the Island of Ceylon	356
Oudaatje, rev. J. J.	Malabar Colonial Chaplain at Colombo	302
Oudaatje, esq., W. C.	Acting Superintendent of the Royal Botanic Garden	296
Palm, rev. J. D.	Chaplain of the Dutch Church	304
Parsons, esq., G. M.	Assistant Civil Engineer and Surveyor	290

Names of Officers.	Office.	Page in which his Office is described.
Power, esq., E. R.	Assistant Government Agent at Kaigalle	314
	District Judge of Four and Three Korles	370
Price, esq., F.	Assistant Government Agent at Ratnapoora	324
	District Judge of Colombo, No. 6	362
Price, esq., J.	Ditto of Jaffna	366
Rabinel, esq., J. H.	Ditto of Tangalle	364
Robertson, esq., A.	Acting Assistant Civil Engineer and Surveyor	290
Robertson, esq., J. D.	Deputy Queen's Advocate for the Southern Circuit	358
Robertson, esq., P.	Superintendent of Vaccination at Galle	294
Robertson, esq., W. N.	Private Secretary to the Chief Justice	356
Rodney, esq., J. S.	Government Agent for the Eastern Province	330
	Collector of Customs for ditto	350
	Fiscal for ditto	378
Rogers, bt., Major T. W.	Assistant Government Agent at Badulla	340
Rumley, esq. M. D., G.	Superintendent of Vaccination at Trincomale	294
Saunders, esq., F.	Collector of Customs for the Western Province	344
	Warehouse-keeper at Colombo	348
Selby, esq., H. C.	Acting District Judge of Colombo, No. 1, South	358
Skinner, Captain T.	Commissioner of Roads	292
Smedley, esq., E. H.	Assistant Government Agent at Jaffna	334
Somerset, esq., R. H. F.	Ditto at Colombo	314
Staples, esq., H. J.	Registrar of the Archdeaconry of Colombo	300
	Advocate for Paupers and Prisoners	358
Staples, esq., J. J.	District Judge of Kandy, South	370
Stark, esq., hon. J.	Second Puisne Justice of the Supreme Court	356
Steuart, esq., J.	Master Attendant of Colombo, and Inspector of the Pearl Banks	298
	Commissioner of the Loan Board	382
Stewart, esq., A.	District Judge of Galle	364
Stewart, esq., J.	Deputy Queen's Advocate for the District of Colombo	358
Talbot, hon. G. C.	Assistant Government Agent at Matura	324
Temple, esq., C.	Deputy Queen's Advocate	358
Templer, esq., hon. F. J.	Treasurer	286
Templer, esq., H.	Assistant Government Agent at Galle	324
Templeton, esq., R.	Superintendent of Vaccination at Colombo	294
Toussaint, esq., P. F.	District Judge of Waddemoratchie	366
Tranchell, esq., H.	Sub-collector of Customs at Calpentyn	348
Tranchell, esq. J. T.	Assistant Government Agent at Trincomale	332
Truter, esq., P. J.	Sub-collector of Customs at Negombo	348
Twynam, esq., T. H.	Master Attendant of Galle	298
Vacant	Surveyor	290
	Ditto	290
	District Judge of Colombo, No. 1, South	358
Vanderstraaten, esq., C. A.	Ditto of the Wanny	368
Vanderstraaten, esq., V. W.	Registrar of the Supreme Court	358
Walker, esq., A.	District Judge of Kandy, North	370
Walker, esq., C. P.	Ditto of Colombo, No. 2	362
Waring, esq., E. S.	Ditto of Matele	372
Wenham, rev. J.	Colonial Chaplain at Trincomale	302
Whiting, esq., W. H.	District Judge of Colombo, No. 1, North	360
Wodehouse, esq., P. E.	Government Agent for the Western Province	314
Wood, esq., E. J.	District Judge of Tenmoratchie and Patchilapalle	366
Wright, esq., hon. H.	Auditor and Accountant-general and Comptroller of Revenue	288

CIVIL ESTABLISHMENT OF THE GOVERNMENT

—	OFFICE.	NAME.	Date of Appointment.	By whom Appointed, and under what Instrument.	Annual Salary in British or Army Sterling.	From what Fund the Salary is paid.
	CIVIL:				£. s. d.	
(1)	Governor - - - -	- - His Excellency Lieutenant-general Sir Colin Campbell, K.C.B.	15 Jan. 1841	- - The Crown, under the Great Seal of England.	7,000 - -	- -
(2)	Aratchy - - - -	- - - -	- - -	- - -	21 12 -	- -
(3)	Kangany - - - -	- - - -	- - -	- - -	10 16 -	- -
(4)	Two lascoreens, at 9 *l.* each -	- - - -	- - -	- - -	18 - -	- -
(5)	Six messengers, at - ditto -	- - - -	- - -	- - -	54 - -	- -
(6)	Colonial Secretary - - -	- - Hon. Philip Anstruther, esq.	1 May 1833	- - The Secretary of State.	2,000 - -	- -
(7)	Assistant ditto, and clerk to the Councils.	- - William Charles Gibson, esq.	1 July 1840	- - The Governor, by notification in the Ceylon Government Gazette.	920 - - with 3 years annual increase.	The revenues of the Colony.
(8)	Chief clerk - - - -	Mr. J. Carnie - -	1 Oct. 1837	The Governor -	185 - -	
(9)	2d ditto - - - -	Mr. H. Keyt - -	- ditto -	- ditto - -	170 - -	
(10)	3d ditto - - - -	Mr. W. G. Kalenberg	- ditto -	- ditto - -	115 - -	
(11)	4th ditto - - - -	- - Mr. P. E. Vanderstraaten.	- ditto -	- ditto - -	85 - -	- -
(12)	5th ditto - - - -	Mr. A. Joseph -	1 Dec. 1842	- ditto - -	85 - -	- -
(13)	6th ditto - - - -	Mr. J. N. Keith -	- ditto -	- ditto - -	75 - -	- -
(14)	7th ditto - - - -	Mr. H. M. Fernando	- ditto -	- ditto - -	75 - -	- -
(15)	8th ditto - - - -	Mr. J. Swan - -	- ditto -	- ditto - -	75 - -	- -
(16)	9th ditto - - - -	Mr M. P. J. Oudaatje	- ditto -	- ditto - -	65 - -	- -
(17)	10th ditto - - - -	Mr. W. A. Joseph -	- ditto -	- ditto - -	45 - -	- -
(18)	Two clerks, at 40 *l.* each -	- - - -	- - -	- - -	80 - -	- -
(19)	One ditto - - - -	- - - -	- - -	- - -	30 - -	- -
(20)	One ditto and record-keeper -	- - - -	- - -	- - -	25 - -	- -
(21)	Record-keeper and accountant of the Council department.	Mr. J. L. Liebel -	1 Sept. 1840	The Governor -	100 - -	- -

(1) General administration of the affairs of the Island.—Length of service, 3 years.

(2) (3) To superintend the duties of the lascoreens and messengers.

(4) (5) Employed in carrying official messages, circulating the Council papers, and in other matters of public business.

(6) To take the Governor's orders in all matters connected with the executive duties of Government.—Length of service. 24 years.

(7) To assist in the duties of the department, under the direction of the principal.—Length of service, 11 years 4 months.

(8) To have the general superintendence of the office, the examination of the office accounts, and the preparation and conduct of all financial statements.—Length of service, 28 years 2 months.

(9) To have charge of the Blue-book and despatches, and to conduct the correspondence with the Governments and agents in India and London.—Length of service, 28 years 9 months.

(10) To conduct the correspondence with the Government agents in the Western and Central Provinces, the civil engineer and surveyor-general, the commissioner of roads, and to write circulars.—Length of service, 25 years.

(11) To conduct the correspondence with the Government agents for the Southern, Eastern, and Northern Provinces, to register title-deeds of Crown lands sold, and to make up the accounts of the office.—Length of service, 24 years 9 months.

OF CEYLON, FOR THE YEAR 1844—*continued.*

Amount of Fees during the Year 1843, in Sterling Value.	Whether the Principal be allowed a House for his personal Residence, or what Allowance, if any, for House Rent or Quarters.	Whether the Office be held by Principal in conjunction with any, and what other Civil, Military, or Naval Office or Appointment, or Place of Profit, in any Colony, or on the Establishment of the United Kingdom. If the Office be held by a Military or Naval Officer, whether upon Full or Half Military or Naval Pay, the Total Amount of Pay and Allowances of every kind actually received by him in addition to the Profits of his Office.	Period during which the Officer has been Absent from the Colony during the Year 1843.	Whether the Principal enjoy any, and what other Advantage or Profit, not required to be stated in the preceding Columns.	Date of First Appointment under the Colonial Government.
£. s. d.					
- - -	- - The Queen's House at Colombo, and the Government Pavilion at Kandy.	- - Commander-in-chief, Vice-admiral, and President of the Executive and Legislative Councils, for which no salary is allowed. Lieutenant-general commanding the Forces, with the island allowance of 1,500 *l.*, and commutation allowance in lieu of regimental pay as colonel of the 72d regiment of foot, of 500 *l.* a year.	Never -	None - -	15 Jan. 1841.
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273 17 4¼	None - -	- - A member of the Executive and Legislative Councils, president of the Central School Commission, and a justice of the peace for the island, for which no salary is allowed.	Never -	None - -	18 Dec. 1819.
- - -	ditto - -	None - - - - - - - -	ditto -	ditto - -	10 Sept. 1832.
- - -	- - -	- - - - - - - - -	- - -	- - -	1 Nov. 1815.
- - -	- - -	- - - - - - - - -	- - -	- - Receives as a contingency, 5 *l.* a year.	1 Apr. 1815.
- - -	- - -	- - - - - - - - -	- - -	ditto, 5 *l.* a year	1 Jan. 1819.
- - -	- - -	- - - - - - - - -	- - -	ditto, 5 *l.* a year	1 Apr. 1819.
- - -	- - -	- - - - - - - - -	- - -	ditto, 5 *l.* a year	1 May 1825.
- - -	- - -	- - - - - - - - -	- - -	ditto, 10 *l.* a year	1 Aug. 1828.
- - -	- - -	- - - - - - - - -	- - -	ditto, 5 *l.* a year	1 Feb. 1831.
- - -	- - -	- - - - - - - - -	- - -	- - -	1 July 1831.
- - -	- - -	- - - - - - - - -	- - -	- - -	11 Mar. 1833.
- - -	- - -	- - - - - - - - -	- - -	- - Receives as a contingency, 15 *l.* a year.	1 Feb. 1832.
—					
- - -	- - -	- - - - - - - - -	- - -	ditto, 10 *l.* a year.	
—					
- - -	- - -	- - - - - - - - -	- - -	- - -	1 Sept. 1820.

(12) To conduct the correspondence with the Treasury and Stamp-office, the auditor-general, Customs department, warehouse-keeper, and master's attendant; to frame final and advance warrants; and to examine the contingent accounts of departments.—Length of service, 18 years 8 months.

(13) To conduct the correspondence with the subordinate offices and committees, and the miscellaneous correspondence; to frame judicial and other warrants; to note sanction on estimates; and to take charge of the printed ordinances and minutes.—Length of service, 15 years 5 months.

(14) To conduct the correspondence with the Queen's advocate, the judges and registrar of the Supreme Court; district judges and fiscals; and to prepare title-deeds of Crown lands sold.—Length of service, 12 years 11 months.

(15) To conduct the Military and Commissariat correspondence, and to frame requisitions of all sorts.—Length of service, 12 years 6 months

(16) (17) (18) (19) The 9th clerk to assist the 3d; the 10th clerk the 2d; the 11th clerk the 8th; the 12th clerk the 4th; and the 13th clerk the 5th.—Length of service: 9th clerk, 10 years 10 months; 10th clerk, 11 years 10 months.

(20) Is in charge of the records of the office.

(21) To conduct the Council business, and to keep a ledger of the voted expenditure of departments.—Length of service, 23 years 4 months.

(*continued*)

—	OFFICE.	NAME	Date of Appointment.	By whom Appointed, and under what Instrument.	Annual Salary in British or Army Sterling.	From what Fund the Salary is paid.
	CIVIL—*continued.*				£. s. d.	
(1)	Malabar interpreter to the Governor.	M. Moorgappah, modeliar.	1 Dec. 1835	The Governor	115 16 –	- -
(2)	Singhalese ditto	E. De Saram, modeliar.	1 Jan. 1834	ditto	129 4 –	- -
(3)	Malabar translator, at 34 *l.* 4 *l.*, and 2 Singhalese translators, at 45 *l.* and 20 *l.* 16 *s.*	-	-	-	100 – –	- -
(4)	Messenger	-	-	-	10 16 –	- -
(5)	Seven ditto, at 9 *l.* each	-	-	-	63 – –	- -
(6)	One ditto	-	-	-	9 – –	- -
(7)	Office-sweeper	-	-	-	4 10 –	- -
	Printing Office:					
(8)	Superintendent of the Government press.	Mr. P. L. De Vos	1 Oct. 1836	The Governor	120 – –	- -
(9)	English compositor	Mr. J. Gilgot	1 Sept. 1838	ditto	76 4 –	- -
(10)	Ditto	Mr. A. De Kretser	ditto	ditto	68 2 –	- -
(11)	Ditto	Mr. F. W. Schumacher	ditto	ditto	67 4 –	- -
(12)	Ditto	Mr. F. L. Schumacher	ditto	ditto	60 – –	- -
(13)	Ditto	Mr. J. Campbell	1 Mar. 1840	ditto	60 – –	- -
(14)	Assistant ditto	Mr. G. Earde	1 Feb. 1841	ditto	27 – –	- -
(15)	Singhalese compositor	-	-	-	42 – –	The revenues of the Colony.
(16)	Assistant ditto	-	-	-	30 – –	
(17)	Malabar compositor	-	-	-	42 – –	
(18)	Assistant ditto	-	-	-	30 – –	
(19)	One 1st class pressman	-	-	-	45 – –	
(20)	Three 2d class ditto, at 36 *l.* each	-	-	-	108 – –	
(21)	Five 3d class ditto, at 18 *l.* each	-	-	-	90 – –	
(22)	Five 4th class ditto, at 12 *l.* each	-	-	-	60 – –	
(23)	Typecaster	-	-	-	27 – –	
(24)	Messenger	-	-	-	9 – –	
	Bookbinder's Office:					
(25)	Master bookbinder	Mr. H. P. Clarssen	15 Jan. 1806	The Governor	60 – –	- -
(26)	Two 1st class bookbinders, at 30 *l.* each	-	-	-	60 – –	- -
(27)	Three 2d class ditto, at 25 *l.* each	-	-	-	75 – –	- -
(28)	Three 3d class ditto, at 20 *l.* each	-	-	-	60 – –	- -
(29)	Two 4th class ditto, at 15 *l.* each	-	-	-	30 – –	- -
(30)	One 5th class ditto	-	-	-	12 – –	- -
(31)	One ditto - ditto	-	-	-	12 – –	- -
(32)	Workboy	-	-	-	4 10 –	- -
	Contingency:					
(33)	Messenger	-	-	-	10 16 –	- -
(34)	Treasurer	Hon. Francis James Templer, esq.	1 Nov. 1843	The Governor, by notification.	1,500 – –	- -
(35)	Chief clerk	Mr. L. F. Schokman	1 Aug. 1830	The Governor	250 – –	- -

(1) (2) Interpret to the Governor and to the Colonial Secretary.—Length of service; (1) 28 years 2 months; (2) 22 years 8 months.

(3) Translate the regulations and proclamations of Government, and other public papers; in addition to which, the Malabar translator manages the petitions.

(4) Superintends the duties of the messengers.

(5) (6) Convey letters and messages. (7) Sweeps the office.

(8) Superintends the business of the printing press.—Length of service, 28 years 6 months.

(9) (10) (11) (12) (13) (14) (15) (16) (17) (18) Compose in English, Singhalese, and Malabar.—Length of service: (9) 40 years; (10) 31 years 10 months; (11) 31 years; (12) 23 years 9 months; (13) 25 years 6 months; (14) 13 years 7 months.

Amount of Fees during the Year 1843, in Sterling Value.	Whether the Principal be allowed a House for his personal Residence, or what Allowance, if any, for House Rent or Quarters.	Whether the Office be held by Principal in conjunction with any, and what other Civil, Military, or Naval Office or Appointment, or Place of Profit, in any Colony, or on the Establishment of the United Kingdom. If the Office be held by a Military or Naval Officer, whether upon Full or Half Military or Naval Pay, the Total Amount of Pay and Allowances of every kind actually received by him in addition to the Profits of his Office.	Period during which the Officer has been Absent from the Colony during the Year 1843.	Whether the Principal enjoy any, and what other Advantage or Profit, not required to be stated in the preceding Columns.	Date of First Appointment under the Colonial Government.
£. s. d.					
- - -	- - -	- - Malabar translator, with 34 *l.* 4 *s.* a year.	- - -	- - -	1 Nov. 1815.
- - -	- - -	- - Singhalese translator, with 20 *l.* 16 *s.* a year.	- - -	- - -	2 May 1821.
—					
- - -	- - -	- - - - - - - -	- - -	- - Receives as a contingency, 2 *l.* 14 *s.* a year.	
- - -	- - -	- - - - - - - -	- - -	- - ditto, 1 *l.* 16 *s.* each a year.	
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- - -	- - -	- - - - - - - -	- - -	Is a notary public	1 July 1815.
- - -	- - -	- - - - - - - -	- - -	- - -	1 Feb. 1803.
- - -	- - -	- - - - - - - -	- - -	- - -	July 1806.
- - -	- - -	- - - - - - - -	- - -	- - -	Jan. 1812.
- - -	- - -	- - - - - - - -	- - -	- - -	10 Apr. 1820.
- - -	- - -	- - - - - - - -	- - -	- - -	May 1821.
- - -	- - -	- - - - - - - -	- - -	- - Receives as a contingency, 33 *l.* a year.	- - 1824.
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- - -	- - -	- - - - - - - -	- - -	- - -	May 1796.
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- - -	- - -	- - - - - - - -	- - -	- - Receives as a contingency, 18 *l.* a year.	
—					
—					
- - -	None - -	- - A member of the Executive and Legislative Councils, President of the Loan Board, Commissioner of Stamps, Deputy Paymaster-general to the Queen's Troops, and a Justice of the Peace for the island, for which no salary is allowed.	Never -	None - -	17 Jan. 1817.
- - -	- - -	- - - - - - - -	- - -	- - -	Jan. 1813.

(19) (20) (21) (22) Attached to the printing-office.
(23) Casts Singhalese and Malabar types, &c.
(24) Conveys letters and messages.
(25) Has charge of the business done by the bookbinders.—Length of service, 45 years 1 month.
(26) (27) (28) (29) (30) (31) Bind all books and papers of the public offices at Colombo.
(32) Sweeps the bookbinder's office. (33) Conveys letters and messages.
(34) Charged with the office which embraces the general receipts and issues of cash, both direct or through the medium of the several Government agents.—Length of service, 26 years.
(35) Keeps the journal of the Treasury, frames statements, and has the general superintendence of the business of the Treasury and Pay Departments.—Length of service, 31 years.

(*continued*)

—	OFFICE.	NAME.	Date of Appointment.	By whom Appointed, and under what Instrument.	Annual Salary in British or Army Sterling.	From what Fund the Salary is paid.
	CIVIL—*continued.*				£. s. d.	
	Treasury Department:					
(1)	1st clerk - - - - -	Mr. W. Wendt -	1 Apr. 1837	The Governor -	63 – –	- -
(2)	Three clerks, at 45 *l.*, 27 *l.*, and 22 *l.* 10 *s.*	- - - -	- - -	- - -	94 10 –	- -
(3)	Cashier - - - - -	M. Gomes, model.	23 Sept. 1824	The Governor -	200 – –	- -
(4)	Assistant ditto - - -	- - - -	- - -	- - -	31 10 –	- -
(5)	Two conicoplies, at 27 *l.* each -	- - - -	- - -	- - -	54 – –	- -
(6)	Six counters; four at 10 *l.* 16 *s.*, and two at 9 *l.* each.	- - - -	- - -	- - -	61 4 –	- -
	Pay Department:					
(7)	1st clerk - - - - -	Mr. F. Smith - -	1 Jan. 1834	The Governor -	100 – –	- -
(8)	2d ditto - - - - -	Mr. E. J. Labrooy -	1 July 1833	- ditto - -	75 – –	- -
(9)	3d ditto - - - - -	C. Klyn - -	ditto - -	- ditto - -	66 – –	- -
(10)	One ditto - - - - -	- - - -	- - -	- - -	40 – –	- -
(11)	One ditto - - - - -	- - - -	- - -	- - -	35 – –	- -
	Queen's Pay Department:					
(12)	Head clerk - - - - -	- - Mr. J. A. Kriekenbeek.	1 Mar. 1806	The Governor -	144 – –	- -
(13)	2d ditto - - - - -	- - - -	- - -	- - -	22 10 –	- -
	Stamp-Office:					
(14)	Head clerk - - - - -	Mr. J. Kriekenbeek	1 Apr. 1837	The Governor -	111 10 –	- -
(15)	2d ditto - - - - -	Mr. G. Schroter -	1 May 1822	- ditto - -	63 – –	- -
(16)	Two stamp vendors, at 18 *l.* each.	- - - -	- - -	- - -	36 – –	- -
(17)	Two messengers, at 9 *l.* ditto -	- - - -	- - -	- - -	18 – –	- -
	Contingencies:					
(18)	Three extra counters, at 9 *l.* each.	- - - -	- - -	- - -	27 – –	- -
(19)	Auditor and Accountant-general and Comptroller of Revenue - - - - -	(a) Hon. Henry Wright, esq. (absent on leave).	1 Feb. 1841	- - The Governor, by notification.	750 – – half salary.	- -
		(b) Hon. James Nicholas Mooyaart, esq. (acting).	1 Nov. 1843	- ditto - -	750 – – half salary.	- -
(20)	Chief clerk - - - -	Mr. P. Gratiaen -	1 Aug. 1830	The Governor -	220 – –	- -

The revenues of the Colony.

(1) Prepares the monthly cash accounts, and assists the chief clerk.—Length of service, 21 years.

(2) The 2d copies the cash accounts and other documents; the 3d prepares registers of drafts, writes and enters letters; the 4th keeps the account of deposits, makes out the abstracts and contingent vouchers and other documents.

(3) Receives and makes payments of money.—Length of service, 34 years 8 months.

(4) Assists the cashier.

(5) Counting money, &c.

(6) Counting copper, &c.

(7) Keeps the ledgers of advances and repayments at the Treasury, frames monthly statements thereof to accompany the cash accounts.—Length of service, 25 years 1 month.

(8) Prepares drafts drawn by the Treasury on the several accountants, registers them, and makes out separate registers to accompany the cash accounts; keeps also the ledger of the Supreme Court.—Length of service, 44 years 5 months.

(9) Makes copies of the ordinary warrants for the civil and military expenditure, and of other documents.—Length of service, 28 years 6 months.

(10) (11) The 4th clerk registers all drafts paid at the Treasury, and those sent to it to be realized for the years' receipts and

Amount of Fees during the Year 1843, in Sterling Value.	Whether the Principal be allowed a House for his personal Residence, or what Allowance, if any, for House Rent or Quarters.	Whether the Office be held by Principal in conjunction with any, and what other Civil, Military, or Naval Office or Appointment, or Place of Profit, in any Colony, or on the Establishment of the United Kingdom. If the Office be held by a Military or Naval Officer, whether upon Full or Half Military or Naval Pay, the Total Amount of Pay and Allowances of every kind actually received by him in addition to the Profits of his Office.	Period during which the Officer has been Absent from the Colony during the Year 1843.	Whether the Principal enjoy any, and what other Advantage or Profit, not required to be stated in the preceding Columns.	Date of First Appointment under the Colonial Government.
£. s. d.					
- - -	- - -	- - 2d clerk of the Queen's Pay Department, with 22 *l.* 10 *s.* a year. (*See* below).	- - -	- - -	Jan. 1828.
- - -	- - -	- - - - - - - -	- - -	- - -	Jan. 1810.
- - -	- - -	- - - - - - - -	- - -	- - -	Jan. 1820.
- - -	- - -	- - - - - - - -	- - -	- - -	Jan. 1800.
- - -	- - -	- - - - - - - -	- - -	- - -	July 1816.
- - -	- - -	- - - - - - - -	- - -	- - Receives as a contingency, 5 *l.* a year.	
- - -	- - -	- - - - - - - -	- - -	- - -	1798.
- - -	- - -	Stamp vender with 18 *l.* a year -	- - -	- - -	Jan. 1817.
- - -	- - -	- - ditto - - - - -	- - -	- - -	1 May 1816.
- - -	None - -	None - - - - - - -	- - 27 Jan. to 31 Dec.	None - -	5 Jan. 1811.
- - -	ditto - -	- - A member of the Executive and Legislative Councils, and a justice of the peace for the island, for which no salary is allowed.	Never -	- - Receives as a contingency an allowance of 550 *l.* a year.	23 Mar. 1822.
- - -	- - -	- - - - - - - -	- - -	- - -	1 Nov. 1810.

and makes separate statements of them to accompany the monthly cash accounts. The 5th clerk copies the monthly general statement of deposits, and writes and enters letters.

([12]) Keeps the accounts of receipts and disbursements.—Length of service, 47 years 10 months.

([13]) Copies, statements, and accounts.

([14]) Keeps the ledger of stamps received and disposed of, prepares the monthly cash accounts, and has the general superintendence of the business.—Length of service, 28 years.

([15]) Copies the cash accounts and other documents.—Length of service, 28 years 1 month.

([16]) Sell stamps, and keep an account of their sale.

([17]) Carry letters and messages.

([18]) Chiefly employed in travelling with remittances of cash to out-stations.

([19]) Is entrusted with both the control of the revenue and the examination of the expenditure, and a complete supervision of the whole accounts of the colony in every department. As Accountant-general he has to keep the accounts with the Presidencies and colonial agents in India, and to prepare bills to be drawn by the Governor. He also prepares the paper currency for issue.—Length of service: ([a]) 33 years; ([b]) 30 years.

([20]) Superintends the business of the other clerks, and compiles quarterly annual and comparative statements of revenue and expenditure, and all statements, returns, and reports required.—Length of service, 33 years 2 months.

(*continued*)

—	OFFICE.	NAME.	Date of Appointment.	By whom Appointed, and under what Instrument.	Annual Salary in British or Army Sterling.	From what Fund the Salary is paid.
	CIVIL—*continued.*				£. s. d.	
	Audit Office:					
	Civil Branch:					
(1)	1st clerk	Mr. C. F. Mottan	1 Aug. 1830	The Governor	120 – –	– –
(2)	2d ditto	Mr. G. J. Ide	1 Jan. 1840	- ditto -	90 – –	– –
(3)	Two clerks, at 45 *l.* and 35 *l.*	– – –	– – –	– – –	80 – –	– –
(4)	One clerk	– – –	– – –	– – –	30 – –	– –
	Revenue Branch:					
(5)	1st clerk	(Vacant)	– – –	– – –	120 – –	– –
(6)	2d ditto	Mr. P. Brohier	1 June 1834	The Governor	100 – –	– –
(7)	3d ditto	– – –	– – –	– – –	30 – –	– –
	Military Branch:					
(8)	1st clerk	Mr. H. G. De Zilwa	1 Jan. 1840	The Governor	120 – –	– –
(9)	2d ditto	Mr. P. H. Van Cuylenburg.	1 Oct. 1837	- ditto -	90 – –	– –
(10)	3d ditto	Mr. L. H. Schokman	1 Feb. 1842	- ditto -	60 – –	– –
(11)	Three clerks, at 45 *l.* 35 *l.* & 20 *l.*	– – –	– – –	– – –	100 – –	– –
	Accountant-General's Office:					
(12)	1st clerk	Mr. L. C. De Run	1 Jan. 1841	The Governor	50 – –	– –
(13)	2d ditto	– – –	– – –	– – –	35 – –	– –
	Warrant Department:					
(14)	Clerk	Mr. P. J. De Run	1 June 1817	The Governor	90 – –	The revenues of the Colony.
(15)	Clerk of military warrants	Mr. J. M. Ludekens	1 Jan. 1841	- ditto -	60 – –	
(16)	Three messengers, at 9 *l.* each	– – –	– – –	– – –	27 – –	
(17)	Civil engineer, and surveyor-general.	- - Francis Brooke Norris, esq.	26 Aug. 1832	- - The Secretary of State.	800 – –	
(18)	Assistant civil engineer and surveyor.	- - Gother Mann Parsons, esq.	1 Oct. 1837	- ditto -	500 – –	
(19)	Ditto	- - Arthur Robertson, esq. (acting)	1 Jan. 1841	The Governor	300 – –	– –
(20)	Assistant civil engineer	John Morphew, esq.	1 Feb. 1843	- ditto -	200 – –	– –
(21)	Surveyor	Henry Byrne, esq.	31 Aug. 1841	- - The Secretary of State.	200 – –	– –
(22)	Ditto	- - Joseph Louchlin Miller, esq.	- ditto -	- ditto -	200 – –	– –
(23)	Ditto (vacant)	– – –	– – –	– – –	200 – –	– –
(24)	Ditto (vacant)	– – –	– – –	– – –	200 – –	– –
(25)	Assistant engineer (vacant)	– – –	– – –	– – –	100 – –	– –
(26)	Head clerk	Mr. H. F. D. Zilwa	1 Dec. 1840	The Governor	100 – –	– –
(27)	Provincial clerk	Mr. C. A. Barber	- ditto -	- ditto -	60 – –	– –
(28)	Ditto	Mr. G. P. Joseph	- ditto -	- ditto -	60 – –	– –
(29)	Ditto	Mr. J. Griswold	- ditto -	- ditto -	60 – –	– –
(30)	Examiner of estimates	Mr. P. Christian	- ditto -	- ditto -	60 – –	– –

(1) (2) (3) (4) The 1st and 2d clerks examine warrants of established salaries and contingencies, prepare rough statements of remarks and surcharges, and note the replies regarding them. The 3d and 4th clerks copy and enter all proceedings in audit, statement of remarks and surcharges, correspondence, &c. The 5th clerk examines and translates all vouchers and signatures in the Tamul and Singhalese characters. – Length of service (1) 30 years 2 months; (2) 29 years.

(5) (6) (7) Examine the cash accounts and vouchers, and all returns of revenue, and prepare the rough statements of remarks and surcharges on them.—Length of service (6) 32 years 7 months.

(8) Superintends the business of the clerks of this branch, and frames all statements and returns of military expenditure, stores, and provisions, &c.—Length of service, 32 years.

(9) (10) (11) The 2d, 3d, 4th, and 5th clerks examine the military and commissariat accounts and warrants, and prepare the rough remarks and statements of surcharges on them. The 6th clerk copies and enters all proceedings in audit, statements of remarks, surcharges, and correspondence, &c.—Length of service (9) 41 years 3 months; (10) 26 years 9 months.

(12) Examines the accounts received from the presidencies and colonial agents in India, and keeps a reverse account with

Amount of Fees during the Year 1843, in Sterling Value.	Whether the Principal be allowed a House for his personal Residence, or what Allowance, if any, for House Rent or Quarters.	Whether the Office be held by Principal in conjunction with any, and what other Civil, Military, or Naval Office or Appointment, or Place of Profit, in any Colony, or on the Establishment of the United Kingdom. If the Office be held by a Military or Naval Officer, whether upon Full or Half Military or Naval Pay, the Total Amount of Pay and Allowances of every kind actually received by him in addition to the Profits of his Office.	Period during which the Officer has been Absent from the Colony during the Year 1843.	Whether the Principal enjoy any, and what other Advantage or Profit, not required to be stated in the preceding Columns.	Date of First Appointment under the Colonial Government.
£. s. d.					
- - -	- - -	- - - - - - - - -	- - -	- - -	1 Jan. 1813.
- - -	- - -	- - - - - - - - -	- - -	- - -	1 Jan. 1815.
- - -	- - -	- - - - - - - - -	- - -	- - Receives, as a contingency, 1 *l.* 10 *s.* a year.	
- - -	- - -	- - - - - - - - -	- - -	- - -	1 July 1811.
- - -	- - -	- - - - - - - - -	- - -	- - -	1 Jan. 1812.
- - -	- - -	- - - - - - - - -	- - -	- - -	1 Oct. 1802.
- - -	- - -	- - - - - - - - -	- - -	- - -	1 Apr. 1817.
- - -	- - -	- - - - - - - - -	- - -	- - -	1 Nov. 1821.
- - -	- - -	- - - - - - - - -	- - -	- - Receives, as a contingency, 27 *l.* a year.	1 May 1798.
- - -	- - -	- - - - - - - - -	- - -	- - -	1 Jan. 1820.
- - -	None - -	- - A member of the Legislative Council, and a justice of the peace for the island, for which no salary is allowed.	Never -	- - Receives an allowance of 100 *l.* a year for the keep of two horses.	26 Aug. 1832.
- - -	ditto - -	- - - - none - - -	ditto -	- Ditto of 2 *s.* 6 *d.* per diem for the keep of 1 horse.	1 Oct. 1837.
- - -	ditto - -	- - - - ditto - - -	ditto -	- ditto - -	30 June 1837.
- - -	ditto - -	- - - - ditto - - -	ditto -	- ditto - -	1 Apr. 1841.
- - -	ditto - -	- - - - ditto - - -	ditto -	- - Receives, as a contingency, 27 *l.* a year for travelling expenses.	31 Aug. 1841.
- - -	ditto - -	- - - - ditto - - -	ditto -	- - Ditto 2 *s.* 6 *d.* per diem for ditto.	31 Aug. 1841.
- - -	- - -	- - - - - - - - -	- - -	- - -	1 May 1816.
- - -	- - -	- - - - - - - - -	- - -	- - -	1 Jan. 1834.
- - -	- - -	- - - - - - - - -	- - -	- - -	1 Dec. 1837.
- - -	- - -	- - - - - - - - -	- - -	- - -	1 Nov. 1832.
- - -	- - -	- - - - - - - - -	- - -	- - -	1 Nov. 1832.

with each of them; prepares annual abstracts of the expenditure incurred by them, and examines bills drawn by Government.—Length of service, 22 years 2 months.

([13]) Makes out and registers all bills; copies and enters all accounts, statements, registers, correspondence, &c.

([14]) ([15]) Prepare and register all warrants of established salaries and contingencies.—Length of service: ([14]) 45 years 4 months; ([15]) 24 years.

([16]) Convey letters and messages.

([17]) To superintend the construction and repair of roads, buildings, and all colonial works, and to frame plans and estimates for the same; to conduct the trigonometrical and topographical survey of the island, compile maps, &c., and to direct the survey of government and private lands, &c.—Length of service, 11 years 4 months.

([18]) ([19]) ([20]) To assist in the duties of the department under the direction of the principal.—Length of service: ([19]) 6 years 5 months; ([20]) 2 years 9 months.

([21]) ([22]) ([23]) ([24]) To survey waste lands sold by government.—Length of service: ([21]) 2 years 4 mths.; ([22]) 2 yrs. 4 mths.

([25]) ([26]) ([27]) ([28]) ([29]) ([30]) To make surveys, and to copy maps, plans, estimates, and the correspondence.—Length of service: ([26]) 27 years 10 months; ([27]) 10 years; ([28]) 8 years 6 months; ([29]) 10 years 7 months; ([30]) 10 years 7 months.

(continued)

—	OFFICE.	NAME.	Date of Appointment.	By whom Appointed, and under what Instrument.	Annual Salary in British or Army Sterling.	From what Fund the Salary is paid.
	CIVIL—*continued.*				£. s. d.	
(1)	Clerk of stores	Mr. P. Prouk	1 Dec. 1840	The Governor	60 – –	The revenues of the Colony.
(2)	Examiner and recorder of surveys.	Mr. C. H. Schwallie	ditto	ditto	90 – –	
(3)	Draftsman	Mr. J. A. Franciscus	ditto	ditto	65 – –	
(4)	Two survey clerks, at 30*l.* and 20*l.*				50 – –	
(5)	Office-keeper				18 – –	
(6)	Four messengers, at 9*l.* each				36 – –	
	Elephant Establishment attached to the Civil Engineer and Surveyor-General.					
(7)	Six drivers, at 7½*d.* each per diem				68 8 9	
(8)	Twelve leaf-cutters, at 6½*d.* per diem				118 12 6	
(9)	Commissioner of Roads	Capt. Thomas Skinner	1 Sept. 1841	The Governor, by notification.	423 – 1	
(10)	Head clerk	Mr. H. E. Misso	ditto	The Governor	90 – –	
(11)	Examiner of estimates	Mr. J. A. Perera	ditto	ditto	60 – –	
(12)	1st clerk and draftsman	Mr. P. Vanderstraat.	29 Sep. 1843	ditto	75 – –	
(13)	2d ditto				45 – –	
(14)	Three messengers, at 9*l.* each				27 – –	
	Contingency:					
(15)	Extra clerk				27 – –	
	Elephant Establishment attached to the Commissioner of Roads.					
(16)	12 drivers, at 7½*d.* each per diem				136 17 6	
(17)	24 leaf-cutters, at 6½*d.* each per diem				237 5 –	
	Pioneer Establishment, attached to the Commissioner of Roads.					
(18)	Clerk	Mr. J. A. Christoffeltz.	31 Oct. 1839	The Governor	60 – –	
(19)	2d ditto				40 – –	
(20)	Four clerks of divisions, at 40*l.* each				160 – –	
(21)	Four serjeant-majors, at 1*s.* 6*d.* each per diem				109 10 –	
(22)	12 Serjeants, at 1*s.* 4*d.* each per diem				292 – –	
(23)	12 Corporals, at 1*s.* 2*d.* each per diem				255 10 –	
(24)	20 Artificers, at 1*s.* each per diem				365 – –	
(25)	680 Pioneers, at 7½*d.* each per diem				7,756 5 –	
(26)	40 Boys, at 4½*d.* each per diem				273 15 –	
(27)	200 Women, at 1*d.* each per diem				304 3 4	

(1) (2) (3) (4) To make surveys and to copy maps, plans, estimates, and the correspondence. Length of service (1) 16 years; (2) 14 years 5 months; (3) 7 years.

(5) To superintend the duties of the messengers.

(6) To carry letters of the office.

(7) (8) The duties of these officers appear by their titles.

(9) To superintend the construction and repair of all roads beyond those within the gravets of Colombo and within the gravets of all other towns where the civil engineer has any officer of his department stationed, and to frame plans and estimates for the same.—Length of service, 4 years 7 months.

Amount of Fees during the Year 1843, in Sterling Value. £. s. d.	Whether the Principal be allowed a House for his personal Residence, or what Allowance, if any, for House Rent or Quarters.	Whether the Office be held by Principal in conjunction with any, and what other Civil, Military, or Naval Office or Appointment, or Place of Profit, in any Colony, or on the Establishment of the United Kingdom. If the Office be held by a Military or Naval Officer, whether upon Full or Half Military or Naval Pay, the Total Amount of Pay and Allowances of every kind actually received by him in addition to the Profits of his Office.	Period during which the Officer has been Absent from the Colony during the Year 1843.	Whether the Principal enjoy any and what other Advantage or Profit, not required to be stated in the preceding Columns.	Date of First Appointment under the Colonial Government.
- - -	- - -	- - - - - - - - -	- - -	- - -	1 Nov. 1824.
- - -	- - -	- - - - - - - - -	- - -	- - -	1 Aug. 1829.
- - -	- - -	- - - - - - - - -	- - -	- - -	1 Dec. 1837.
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- - -	None - -	- - Captain of the Ceylon Rifle Regiment, with the pay of 11*s.* 7*d.* a day, and island allowance of 13*l.* 16*s.* a month, and a justice of the peace for the island, for which no salary is allowed.	Never -	- Receives an allowance of 1*s.* 6*d.* per mile when travelling on duty.	1 Jan. 1838.
- - -	- - -	- - - - - - - - -	- - -	- - -	1 Jan. 1834.
- - -	- - -	- - - - - - - - -	- - -	- - -	1 Jan. 1834.
- - -	- - -	- - - - - - - - -	- - -	- - -	1 July 1812.
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- - -	- - -	- - - - - - - - -	- - -	- - -	22 Oct. 1824.
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([10]) ([11]) ([12]) ([13]) To copy plans, estimates, and the correspondence of the office.—Length of service: ([10]), 10 years; ([11]) 10 years 7 months; ([12]) 22 years.
([14]) To carry letters of the office.
([15]) Assists the other clerks.
([16]) ([17]) The duties of these officers appear by their titles.
([18]) ([19]) To keep the accounts of the establishment.—Length of service, ([18]) 22 years 7 months.
([20]) To keep the accounts of the establishment of the four divisions of pioneers to which they are attached.
([21]) ([22]) ([23]) To superintend the duties of the artificers and pioneers.
([24]) ([25]) ([26]) ([27]) The duties of these officers appear by their titles.

(*continued*)

—	OFFICE.	NAME.	Date of Appointment.	By whom Appointed, and under what Instrument.	Annual Salary in British or Army Sterling.	From what Fund the Salary is paid.
	CIVIL—*continued.*				£. s. d.	
(1)	Principal civil medical officer	George Barclay, esq. M. D.	1 July 1841	The Governor, by notification.	300 – –	The revenues of the Colony.
(2)	Head clerk				45 – –	
(3)	2d ditto				22 10 –	
(4)	Singhalese translator				27 – –	
(5)	Messenger				9 – –	
(6)	Superintendent and civil medical officer in the Chilaw district.	Thomas George Allen, esq. (absent on leave.)	30 April 1839	The Secretary of State.	300 – –	
(7)	Superintendent at Colombo	Robert Templeton, esq.	1 Sept. 1840	The Governor	90 – –	
(8)	Ditto at Galle	Peter Robertson, esq.	1 Aug. 1839	ditto	90 – –	
(9)	Ditto at Trincomale	George Rumley, esq., M. D.	1 May 1840	ditto	90 – –	
(10)	Ditto at Jaffna	John Grant, esq.	7 Sept. 1839	ditto	90 – –	
(11)	Ditto at Kandy	Joseph Ewing, esq.	1 Oct. 1841	ditto	90 – –	
(12)	Medical sub-assistant, 3d class	Mr. H. Toussaint	10 Jan. 1843	ditto	85 – –	
(13)	Ditto	Mr. J. Wambeck	ditto	ditto	85 – –	
(14)	Ditto	Mr. J. Loos	ditto	ditto	85 – –	
(15)	Ditto	(Vacant)			85 – –	
(16)	Ditto	Mr. E. H. Wharton	10 Jan. 1843	The Governor	85 – –	
(17)	Ditto	Mr. W. H. Ludovici	ditto	ditto	85 – –	
(18)	Ditto	Mr. C. Kriekenbeek	ditto	ditto	85 – –	
(19)	Ditto	Mr. W. C. Kelaart	ditto	ditto	85 – –	
(20)	Ditto	Mr. P. D. Anthonith	ditto	ditto	85 – –	
(21)	Ditto	Mr. H. Dickman	ditto	ditto	85 – –	
(22)	Ditto	Mr. J. Hollowell	ditto	ditto	85 – –	
	Leper Hospital:					
(23)	Overseer				13 10 –	
(24)	Gardener, three labourers, and servant at 9 *l.* each				45 – –	
(25)	Four maid servants, one at 5 *l.* 8 *s.* and three at 4 *l.* 10 *s.* each				18 18 –	
(26)	Washer				6 6 –	
(27)	Barber				9 – –	

(1) General superintendence of vaccination and other civil medical duties throughout the island.—Length of service, 4 years 4 months.

(2) (3) To keep the accounts and copy the correspondence of the department.

(4) Translates reports on small pox returns, &c.

(5) To convey letters and messages.

(6) (7) (8) (9) (10) (11) To superintend vaccination and other civil medical duties in the Western, Southern, Eastern, Northern,

Amount of Fees during the Year 1843, in Sterling Value.	Whether the Principal be allowed a House for his personal Residence, or what Allowance, if any, for House Rent or Quarters.	Whether the Office be held by Principal in conjunction with any, and what other Civil, Military, or Naval Office or Appointment, or Place or Profit, in any Colony, or on the Establishment of the United Kingdom. If the Office be held by a Military or Naval Officer, whether upon Full or Half Military or Naval Pay, the Total Amount of Pay and Allowances of every kind actually received by him in addition to the Profits of his Office.	Period during which the Officer has been Absent from the Colony during the Year 1843.	Whether the Principal enjoy any, and what other Advantage or Profit, not required to be stated in the preceding Columns.	Date of First Appointment under the Colonial Government.
£. s. d.					
- - -	None - -	- - Staff surgeon, 1st class, with the pay of 1 *l.* 4 *s.* a day, and island allowances of 41 *l.* 5 *s.* a month, allowance for serving in a colony where the forces consist of 1,500 men or upwards, 5 *s.* a day, and for a servant at 1 *s.* a day.	Never -	None - -	1 July 1841.
—					
—					
—					
- - -	ditto - -	None - - - - - - - -	- - From 22d Aug. to 31st Dec.	ditto - -	30 Apr. 1839.
- - -	ditto - -	- - Assistant-surgeon of the Royal Artillery, with the pay of 7 *s.* 6 *d.* a day; island allowance of 12 *l.* 10 *s.* a month, and horse allowance at 2 *s.* a day.	Never -	ditto - -	1 Sept. 1840.
- - -	ditto - -	- - Staff-surgeon, 2d class, with the pay of 13 *s.* a day; island allowance of 17 *l.* 10 *s.* a month, and allowance for a servant at 1 *s.* day.	ditto -	ditto - -	1 Aug. 1839.
- - -	ditto - -	- - Staff-surgeon, 2d class, with the pay of 13 *s.* a day; island allowance of 17 *l.* 10 *s.* a month, and allowance for a servant at 1 *s.* a day.	ditto -	ditto - -	1 May 1840.
- - -	ditto - -	- - Staff assistant-surgeon, with the pay of 7 *s.* 6 *d.* a day; island allowance of 12 *l.* 10 *s.* a month, and allowance for a servant at 1 *s.* a day.	ditto -	- - Receives an allowance of 27 *l.* a year for the keep of a horse.	7 Sept. 1839.
- - -	ditto - -	- - Surgeon of the 95th regiment, with the pay of 19 *s.* a day, and island allowance of 17 *l.* 10 *s.* a month.	ditto -	None - -	1 Oct. 1841.
- - -	- - -	- - - - - - -	- - -	- - -	20 Nov. 1838.
- - -	- - -	- - - - - - -	- - -	- - -	10 Jan. 1843.
- - -	- - -	- - - - - - -	- - -	- - -	10 Jan. 1843.
—					
- - -	- - -	- - - - - - -	- - -	- - -	20 Nov. 1838.
- - -	- - -	- - - - - - -	- - -	- - -	6 Nov. 1838.
- - -	- - -	- - - - - - -	- - -	- - -	10 Jan. 1843.
- - -	- - -	- - - - - - -	- - -	- - -	10 Jan. 1843.
- - -	- - -	- - - - - - -	- - -	- - -	19 Feb. 1838.
- - -	- - -	- - - - - - -	- - -	- - -	20 Nov. 1838.
- - -	- - -	- - - - - - -	- - -	- - -	10 Jan. 1843.
—					
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Northern, and Central Provinces.—Length of service: ([6]) 4 years 8 months; ([7]) 3 years 4 months; ([8]) 4 years 5 months; ([9]) 3 years 8 months; ([10]) 4 years 4 months; ([11]) 2 years 3 months.

([12]) to ([22]) The sub-assistants carry on vaccination. They are also employed in attendance on the native population in cases of sickness, and at several small military posts they have the medical charge of the garrison.—Length of service: ([12]) 1 year 3 months; ([13]) 1 year; ([14]) 1 year; ([16]) 3 years 5 months; ([17]) 1 year 3 months; ([18]) 1 year; ([19]) 1 year; ([20]) 2 years 8 months; ([21]) 1 year 3 months; ([22]) 1 year.

([23]) ([24]) ([25]) ([26]) ([27]) Attached to the leper hospital.

(*continued*)

—	OFFICE.	NAME.	Date of Appointment.	By whom Appointed, and under what Instrument.	Annual Salary in British or Army Sterling.	From what Fund the Salary is paid.
	CIVIL—*continued.*				£. s. d.	
	Pettah Hospital:					
(1)	Cook	-	-	-	9 – –	- -
(2)	Four servants; one at 9*l.*, two at 7*l.* 4*s.* each, and one at 5*l.* 8*s.*	-	-	-	28 16 –	- -
(3)	Maid ditto	-	-	-	4 10 –	- -
(4)	Washer	-	-	-	6 6 –	- -
(5)	Necessary man	-	-	-	10 16 –	- -
	Contingencies:					
(6)	Medical sub-assistant, 1st class	Mr. J. Loftus	1 July 1837	The Governor	100 – –	- -
(7)	Ditto	Mr. J. Coopman	1 May 1841	- ditto	100 – –	- -
(8)	Ditto	Mr. W. B. De Zilwa	1 May 1842	- ditto	100 – –	- -
(9)	Ditto	Mr. J. W. Ebert	1 Dec. 1842	- ditto	100 – –	- -
(10)	Medical sub-assistant, 2d class	Mr. A. E. Tap	1 July 1837	- ditto	82 – –	- -
(11)	Ditto	Mr. W. A. Woutersh	- ditto	- ditto	82 – –	- -
(12)	Ditto	Mr. T. Gill	- ditto	- ditto	82 – –	- -
(13)	Ditto	Mr. G. Loftus	- ditto	- ditto	82 – –	- -
(14)	Ditto	Mr. C. H. Jansen	- ditto	- ditto	82 – –	- -
(15)	Ditto	Mr. W. Stewart	- ditto	- ditto	82 – –	- -
(16)	Ditto	Mr. P. H. Van Cuylenburg.	- ditto	- ditto	82 – –	- -
(17)	Ditto	Mr. J. R. Ebert	1 July 1838	- ditto	82 – –	The revenues of the Colony.
(18)	Ditto	Mr. L. Kahle	1 May 1841	- ditto	82 – –	
(19)	Ditto	Mr. J. H. De Jonk	1 Aug. 1841	- ditto	82 – –	
(20)	Ditto	Mr. J. C. Van Sanden	- ditto	- ditto	82 – –	
(21)	Ditto	Mr. E. W. Balkhuysen	1 July 1842	- ditto	82 – –	
(22)	Ditto	Mr. J. E. Beckmeyer	1 Mar. 1843	- ditto	82 – –	
(23)	Ditto	Mr. J. L. De Run	1 May 1843	- ditto	82 – –	
(24)	Ditto	Mr. H. Rose	- ditto	- ditto	82 – –	
(25)	Medical sub-assistant, 3d class	Mr. H. L. Herft	1 July 1837	- ditto	63 – –	
(26)	Ditto	Mr. J. W. Cluath	- ditto	- ditto	63 – –	
(27)	Ditto	Mr. J. Cleaveland	1 Feb. 1838	- ditto	63 – –	
(28)	Ditto	Mr. J. Rask	- ditto	- ditto	63 – –	
(29)	Ditto	Mr. N. Cooke	1 Nov. 1838	- ditto	63 – –	- -
(30)	Ditto	Mr. J. Garvin	1 Mar. 1840	- ditto	63 – –	- -
(31)	Ditto	Mr. M. B. Misso	1 Jan. 1841	- ditto	63 – –	- -
(32)	Ditto	Mr. J. A. Pieris	- ditto	- ditto	63 – –	- -
(33)	Ditto	Mr. J. Lyons	1 May 1841	- ditto	63 – –	- -
(34)	Ditto	Mr. A. Renaldus	- ditto	- ditto	63 – –	- -
(35)	Ditto	Mr. J. J. Eversh	1 July 1841	- ditto	63 – –	- -
(36)	Vaccinator	Mr. G. L. Toussaint	1 Oct. 1834	- ditto	60 – –	- -
(37)	Extra ditto	-	-	-	25 – –	- -
(38)	Medical practitioner	Mr. J. T. Prius	1 Nov. 1838	The Governor	90 – –	- -
(39)	Draftsman	Mr. H. Silvaf	1 Jan. 1835	- ditto	60 – –	- -
(40)	Servant and maid servant at 9*l.* and 4*l.* 10*s.*	-	-	-	13 10 –	- -
(41)	Superintendent of the Royal Botanic Garden.	W. C. Oudaatje, esq. (acting).	7 Feb. 1843	The Governor	150 – – half salary.	- -
(42)	Clerk	-	-	-	36 – –	- -
(43)	Draftsman	-	-	-	24 – –	- -
(44)	Storekeeper	-	-	-	12 – –	- -
(45)	Two kanganies, at 18*l.* and 12*l.* 12*s.*	-	-	-	30 12 –	- -

(1) (2) (3) (4) (5) Attached to the Pettah Hospital.

(6) to (35) Their duties are the same as those of other medical sub-assistants.—Length of service: (6) 25 years 5 months; (7) 39 years 3 months; (8) 16 years 6 months; (9) 14 years 8 months; (10) 15 years 5 months; (11) 15 years 9 months; (12) 14 years 6 months; (13) 13 years 4 months; (14) 11 years 8 months; (15) 8 years 10 months; (16) 9 years; (17) 10 years 8 months; (18) 18 years 4 months; (19) 19 years 11 months; (20) 14 years; (21) 10 years 4 months; (22) 33 years 5 months; (23) 18 years; (24) 9 years; (25) 14 years 3 months; (26) 10 years 1 month; (27) 11 years 1 month; (28) 11 years; (29) 6 years 10 months; (30) 9 years 11 months; (31) 6 years 7 months; (32) 7 years 6 months; (33) 8 years 7 months; (34) 8 years; (35) 32 years 10 months.

(36) (37) The duties of these officers appear by their titles.—Length of service: (36) 9 years 11 months.

(38) Attached to the Gaol Hospital at Colombo.—Length of service, 5 years 9 months.

Amount of Fees during the Year 1843, in Sterling Value.	Whether the Principal be allowed a House for his personal Residence, or what Allowance, if any, for House Rent or Quarters.	Whether the Office be held by Principal in conjunction with any, and what other Civil, Military, or Naval Office or Appointment, or Place of Profit, in any Colony, or on the Establishment of the United Kingdom. If the Office be held by a Military or Naval Officer, whether upon Full or Half Military or Naval Pay, the Total Amount of Pay and Allowances of every kind actually received by him in addition to the Profits of his Office.	Period during which the Officer has been Absent from the Colony during the Year 1843.	Whether the Principal enjoy any, and what other Advantage or Profit, not required to be stated in the preceding Columns.	Date of First Appointment under the Colonial Government.
£. s. d.					
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- - -	- - -	- - - - - - - - - - -	- - -	-- Receives, as a contingency, 2 *l.* 14 *s.* a year.	
—					
- - -	- - -	- - - - - - - - - - -	- - -	- - -	16 Aug. 1818.
- - -	- - -	- - - - - - - - - - -	- - -	- - -	1 Oct. 1804.
- - -	- - -	- - - - - - - - - - -	- - -	- - -	1 July 1827.
- - -	- - -	- - - - - - - - - - -	- - -	- - -	1 May 1829.
- - -	- - -	- - - - - - - - - - -	- - -	- - -	1 Aug. 1828.
- - -	- - -	- - - - - - - - - - -	- - -	- - -	1 April 1828.
- - -	- - -	- - - - - - - - - - -	- - -	- - -	1 July 1829.
- - -	- - -	- - - - - - - - - - -	- - -	- - -	1 Sept. 1830.
- - -	- - -	- - - - - - - - - - -	- - -	- - -	1 May 1832.
- - -	- - -	- - - - - - - - - - -	- - -	- - -	1 Dec. 1833.
- - -	- - -	- - - - - - - - - - -	- - -	- - -	1 Jan. 1835.
- - -	- - -	- - - - - - - - - - -	- - -	- - -	1 May 1833.
- - -	- - -	- - - - - - - - - - -	- - -	- - -	1 Sept. 1825.
- - -	- - -	- - - - - - - - - - -	- - -	- - -	1 Oct. 1823.
- - -	- - -	- - - - - - - - - - -	- - -	- - -	1 Jan. 1830.
- - -	- - -	- - - - - - - - - - -	- - -	- - -	1 Sept. 1833.
- - -	- - -	- - - - - - - - - - -	- - -	- - -	1 Aug. 1810.
- - -	- - -	- - - - - - - - - - -	- - -	- - -	1 Jan. 1826.
- - -	- - -	- - - - - - - - - - -	- - -	- - -	1 Jan. 1835.
- - -	- - -	- - - - - - - - - - -	- - -	- - -	1 July 1829.
- - -	- - -	- - - - - - - - - - -	- - -	- - -	1 Dec. 1833.
- - -	- - -	- - - - - - - - - - -	- - -	- - -	27 Nov. 1832.
- - -	- - -	- - - - - - - - - - -	- - -	- - -	9 Dec. 1832.
- - -	- - -	- - - - - - - - - - -	- - -	- - -	1 July 1829.
- - -	- - -	- - - - - - - - - - -	- - -	- - -	1 Feb. 1834.
- - -	- - -	- - - - - - - - - - -	- - -	- - -	20 May 1837.
- - -	- - -	- - - - - - - - - - -	- - -	- - -	1 July 1836.
- - -	- - -	- - - - - - - - - - -	- - -	- - -	1 June 1835.
- - -	- - -	- - - - - - - - - - -	- - -	- - -	1 Jan. 1836.
- - -	- - -	- - - - - - - - - - -	- - -	- - -	17 Jan. 1806.
- - -	- - -	- - - - - - - - - - -	- - -	- - -	20 Jan. 1834.
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- - -	- - -	- - - - - - - - - - -	- - -	- - -	1 Mar. 1838.
- - -	- - -	- - - - - - - - - - -	- - -	- - -	1 Jan. 1835.
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- - -	-- Allowed a government building in the garden.	None - - - - - - - - - -	Never -	None - -	7 Feb. 1843.
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(39) Attached to the Medical Museum.—Length of service, 9 years.
(40) Attached to the Leper Hospital.
(41) In charge of the Royal Botanic Garden at Peradenia, to improve the horticulture of the island, to make discoveries in botany and collections of plants, seeds, and dried specimens of plants, and to introduce useful plants into the colony.—Length of service, 11 months.
(42) To keep the monthly accounts of the establishment, copy papers, &c., and to act as general overseer over the labourers.
(43) To make drawings of plants, &c.
(44) In charge of tools, &c.
(45) To superintend the work done by the labourers.

(*continued*)

—	OFFICE.	NAME.	Date of Appointment.	By whom Appointed, and under what Instrument.	Annual Salary in British or Army Sterling.	From what Fund the Salary is paid.
	CIVIL—*continued.*				£. s. d.	
(1)	Gardener				13 10 –	
(2)	Plant collector				12 12 –	
(3)	Two watchers, at 9*l.* each				18 – –	
	Contingencies:					
(4)	38 labourers, at 9*l.* each				342 – –	
(5)	Master attendant of Colombo, and inspector of the pearl banks.	James Steuart, esq.	9 May 1825	The Governor, by notification.	700 – –	
(6)	Assistant master attendant				45 – –	
(7)	Clerk				27 – –	
(8)	Pilot and boatswain				31 10 –	
(9)	Ditto				31 10 –	The revenues of the Colony.
(10)	Cockswain				15 6 –	
(11)	Ditto				15 6 –	
(12)	Sailmaker and caulker, at 12*l.* 12*s.* each.				25 4 –	
(13)	13 boatmen, at 10*l.* 16*s.* each				140 8 –	
(14)	Three boatmen of the report boat, at ditto.				32 8 –	
(15)	Two keepers of the lighthouse, at 18*l.* and 12*l.*				30 – –	
(16)	Lamplighter of ditto				4 10 –	
(17)	Master attendant of Galle	Thomas Holloway Twynam, esq.	7 Sept. 1825	The Governor, by notification.	500 – –	
(18)	Pilot	L. M. Hantze	1 July 1836	The Governor	22 19 –	
(19)	Ditto	W. F. Jantz	1 Aug. 1841	ditto	18 18 –	
(20)	Boatswain				16 13 –	
(21)	Carpenter				18 – –	
(22)	Two quartermasters, at 13*l.* 10*s.* each.				27 – –	
(23)	One ditto at the watering-place				11 14 –	
(24)	Signal-man				10 16 –	
(25)	14 boatmen, at 10*l.* 16*s.* each				151 4 –	
(26)	Master attendant of Trincomale.	Joseph Higgs, esq.	1 May 1834	The Governor, by notification.	400 – –	
(27)	Pilot	A. Gabriel	15 June 1827	The Governor	22 10 –	
(28)	Cockswain				15 6 –	
(29)	Carpenter				22 10 –	
(30)	Four boatmen, at 10*l.* 16*s.* each				43 4 –	
(31)	Ditto ditto				43 4 –	

(1) (2) (3) (4) The duties of these officers appear by their titles.

(5) As master of the port to have a pilot and boats in readiness, to keep the outer and inner roads clear of anchors, &c. to prevent stone ballast being thrown overboard, to report and register arrivals and departures of vessels, to take accoun of boats employed in loading, unloading, watering, and ballasting vessels, and to superintend the embarkation and dis embarkation of troops and Government stores, &c.; to examine the pearl banks, and to assist in the superintendence o the pearl fishery.—Length of service, 18 years 8 months.

(6) Assists the master attendant in the performance of the above duties.

(7) Copies papers, &c.

(8) to (14) The duties of these officers appear by their titles.

(15) (16) Attached to the lighthouse in the fort of Colombo.

Amount of Fees during the Year 1843, in Sterling Value.	Whether the Principal be allowed a House for his personal Residence, or what Allowance, if any, for House Rent or Quarters.	Whether the Office be held by Principal in conjunction with any, and what other Civil, Military, or Naval Office or Appointment, or Place of Profit, in any Colony, or on the Establishment of the United Kingdom. If the Office be held by a Military or Naval Officer, whether upon Full or Half Military or Naval Pay, the Total Amount of Pay and Allowances of every kind actually received by him in addition to the Profits of his Office.	Period during which the Officer has been Absent from the Colony during the Year 1843.	Whether the Principal enjoy any, and what other Advantage or Profit, not required to be stated in the preceding Columns.	Date of First Appointment under the Colonial Government.
£. s. d.					
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- - -	None - -	- - Commissioner of the Loan Board, with 200 *l.* a year (*vide* page 383), and a justice of the peace for the districts of Colombo, No. 1 South and No. 1 North, for which no salary is allowed.	Never -	None - -	9 May 1825.
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4 10 -	- - -	- - - - - - - -	- - -	- - Receives as a contingency 11 *l.* 5 *s.* a year, and an allowance of 1 quart of rice a day.	
5 5 -	- - -	- - - - - - - -	- - -	- - Receives an allowance of 1 quart of rice a day.	
- - -	- - -	- - - - - - - -	- - -	- ditto.	
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- - -	- - A government house allowed.	- - A justice of the peace for the district of Galle, for which no salary is allowed.	Never -	None - -	1 Aug. 1822.
125 12 6	- - -	- - - - - - - -	- - -	- - -	1 Oct. 1823.
125 5 -	- - -	- - - - - - - -	- - -	- - -	1 Aug. 1841.
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43 6 -	- - A government house allowed.	- - A justice of the peace for the district of Trincomale, for which no salary is allowed.	Never -	None - -	1 May 1834.
43 6 6	- - -	- - - - - - - -	- - -	- - -	15 June 1827.
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- - -	- - -	- - - - - - - -	- - -	- - Receive an allowance of 1 quart of rice each a day.	

(17) The duties of this officer are the same as those of the master attendant of Colombo, excepting the inspection of the pearl banks.—Length of service, 21 years 5 months.

(18) (19) (20) (21) The duties of these officers appear by their titles.—Length of service: (18) 11 years 5 months; (19) 3 years 5 months.

(22) Steer the boats.

(23) To watch at the watering-place, and to keep an account of water supplied to ships, &c.

(24) (25) The duties of these officers appear by their titles.

(26) The duties of this officer are the same as those of the master attendant of Galle.—Length of service, 9 years 8 months.

(27) (28) (29) (30) (31) The duties of these officers appear by their titles.—Length of service, (27) 16 years 6 months.

(*continued*)

—	OFFICE.	NAME.	Date of Appointment.	By whom Appointed, and under what Instrument.	Annual Salary in British or Army Sterling. £. s. d.	From what Fund the Salary is paid.
	CIVIL—*continued.*					
(1)	Commander of the Government steam-vessel Seaforth.	Mr. W. S. De Waas (acting).	24 Aug. 1843	The Governor	300 – –	The revenues of the Colony.
(2)	1st Officer	Mr. B. De Waas (acting).	1 Apr. 1840	ditto	100 – –	
(3)	2d ditto (vacant)	–	–	–	60 – –	
(4)	Boatswain	–	–	–	36 – –	
(5)	Carpenter	–	–	–	42 – –	
(6)	Two quartermasters, at 25*l.* 4*s.* each	–	–	–	50 8 –	
(7)	Four seamen, at 18*l.* each	–	–	–	72 – –	
(8)	Four 1st class boys, at 12*l.* each	–	–	–	48 – –	
(9)	Four 2d class boys, at 9*l.* each	–	–	–	36 – –	
(10)	Steward	–	–	–	24 – –	
(11)	Cook	–	–	–	18 – –	
(12)	Bandary	–	–	–	15 – –	
	Engine Establishment:					
(13)	Engineer	John Pritchett	16 Dec. 1839	The Secretary of State.	250 – –	
(14)	Stoker	Thomas Peace	1 Mar. 1840	ditto	150 – –	
(15)	Ditto (vacant)	–	–	–	150 – –	
	Contingencies:					
	Native Engine Establishment:					
(16)	Assistant engineer	–	–	–	42 – –	
(17)	Seven stokers; one at 30*l.*, three at 27*l.* 12*s.*, and three at 24*l.* each	–	–	–	184 16 –	
(18)	Five coal-trimmers, at 12*l.* each	–	–	–	60 – –	
(19)	Chairman of the Savings Bank	Henry Yielding Eager, esq.	1 June 1842	The Governor	100 – –	
(20)	Archdeacon of Colombo	Venerable James Moncreif Sutherland Glenie.	23 June 1826	The Crown, under Great Seal of England.	2,000 – –	
(21)	Registrar	H. J. Staples, esq.	Oct. 1839	The Bishop of Madras, under warrant.	100 – –	
(22)	Clerk	Mr. P. G. De Vos	1 Apr. 1843	The Governor	24 – –	
	St. Peter's Church:					
(23)	Senior Colonial Chaplain	Rev. Benjamin Bailey.	8 Apr. 1831	The Secretary of State.	800 – –	
			Allowance for military duties		100 – –	
(24)	Clerk	–	–	–	24 – –	
(25)	Organist	Mr. J. L. Ohlmus	1 Aug. 1834	The Governor	54 – –	
(26)	Sexton	–	–	–	24 – –	
(27)	Vestry attendant	–	–	–	4 10 –	

(1) to (18) The navigation of the vessel to which they are attached, and which is principally employed in the inspection of the pearl banks.—Length of service: (1) 19 years 3 months; (2) 3 years 9 months; (13) 4 years; (14) 3 years 10 months.

(19) To conduct the management of the bank.—Length of service, 1 year 7 months.

(20) To represent the bishop, and to act as his commissary, as well as to perform all ecclesiastical functions with the exception of those specially confined to the bishops themselves.—Length of service, 30 years 8 months.

Amount of Fees during the Year 1843, in Sterling Value.	Whether the Principal be allowed a House for his personal Residence, or what Allowance, if any, for House Rent or Quarters.	Whether the Office be held by Principal in conjunction with any, and what other Civil, Military, or Naval Office or Appointment, or Place of Profit, in any Colony, or on the Establishment of the United Kingdom. If the Office be held by a Military or Naval Officer, whether upon Full or Half Military or Naval Pay, the Total Amount of Pay and Allowances of every kind actually received by him in addition to the Profits of his Office.	Period during which the Officer has been Absent from the Colony during the Year 1843.	Whether the Principal enjoy any, and what other Advantage or Profit, not required to be stated in the preceding Columns.	Date of First Appointment under the Colonial Government.
£. s. d.					
- - -	- - -	- - - - - - - -	- - -	Receives rations	Oct. 1824.
- - -	- - -	- - - - - - - -	- - -	- ditto - -	Apr. 1840.
- - -	- - -	- - - - - - - -	- - -	} Receive rations.	
- - -	- - -	- - - - - - - -	- - -		
- - -	- - -	- - - - - - - -	- - -		
- - -	- - -	- - - - - - - -	- - -		
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- - -	- - -	- - - - - - - -	- - -		
- - -	- - -	- - - - - - - -	- - -	- - Receives as a contingency 50*l.* a year, and rations.	16 Dec. 1839.
- - -	- - -	- - - - - - - -	- - -	- - Ditto, 90*l.* a year, and rations.	1 Mar. 1840.
- - -	- - -	- - - - - - - -	- - -	Receives rations.	
- - -	- - -	- - - - - - - -	- - -	} Receive rations.	
- - -	- - -	- - - - - - - -	- - -		
- - -	- - -	- - - - - - - -	- - -		
- - -	None - -	- - Paymaster of the 90th Light Infantry, with the pay of 22*s.* 6*d.* a day, and island allowance of 13*l.* 16*s.* a month.	Never -	None - -	1 June 1842.
- - -	ditto - -	None - - - - - - -	ditto -	ditto - -	3 Apr. 1813.
- - -	ditto - -	- - Advocate for prisoners, with 180*l.* a year (*vide* page 358).	ditto -	- - Is an advocate of the Supreme Court, and a notary public.	1 Oct. 1833.
- - -	- - -	- - - - - - - -	- - -	- - Receives as a contingency 26*l.* a year.	1 Apr. 1843.
- - -	None - -	- - Superintendent of the Orphan Asylum, for which no salary is allowed.	Never -	None - -	8 Apr. 1843.
- - -	- - -	- - - - - - - -	- - -	- - -	1 Mar. 1823.

([21]) To record the proceedings of the bishop when here, and of the archdeacon as his commissary, as provided by the letters patent creating the archdeaconry.—Length of service, 9 years 2 months.
([22]) To copy the correspondence of the department, &c.—Length of service, 9 months.
([23]) Performs clerical duties at St. Peter's Church, in the Fort of Colombo.—Length of service, 12 years 9 months.
([24]) ([25]) ([26]) ([27]) The duties of these officers appear by their titles.—Length of service, ([25]) 20 years 9 months.

(*continued*)

—	OFFICE.	NAME.	Date of Appointment.	By whom Appointed, and under what Instrument.	Annual Salary in British or Army Sterling.	From what Fund the Salary is paid.
	CIVIL—*continued.*				£. s. d.	
	St. Paul's Church:					
(1)	Colonial Chaplain - - -	- - Rev. James Payne, Horsford.	19 Mar. 1840	- - The Secretary of State.	700 – –	- -
(2)	Portuguese ditto - - -	Rev. J. Kats - -	1 Nov. 1843	The Governor -	108 – –	- -
(3)	English clerk, Portuguese clerk, and Portuguese catechist, at 13*l.* 10*s.*, 9*l.*, and 13*l.* 10*s.*	- - - -	- - -	- - -	36 – –	- -
(4)	Organist - - - - -	- - - -	- - -	- - -	27 – –	- -
(5)	Sexton - - - - - -	- - - -	- - -	- - -	7 4 –	- -
(6)	Ditto of the graveyard - -	- - - -	- - -	- - -	12 – –	- -
(7)	Portuguese sexton - -	- - - -	- - -	- - -	7 4 –	- -
	Wolfendahl Church:					
(8)	Singhalese Colonial Chaplain -	Rev. J. H. De Saram	1 Nov. 1820	The Governor -	400 – –	- -
(9)	Clerk - - - - - -	- - - -	- - -	- - -	10 16 –	- -
	Colpetty:					
(10)	Clerk and sexton - - -	- - - -	- - -	- - -	9 – –	- -
	Galkisse and Morottoo:					
(11)	Singhalese Colonial chaplain -	Rev. S. W. Dias -	1 Mar. 1833	The Governor -	250 – –	- -
(12)	Two clerks at Galkisse and Morottoo, at 18*l.* each.	- - - -	- - -	- - -	36 – –	
	St. Thomas's Church:					
(13)	Malabar Colonial chaplain -	Rev. J. J. Oudaatje -	1 Jan. 1835	The Governor -	108 – –	
(14)	Clerk and catechist - -	- - - -	- - -	- - -	20 – –	
	Galle:					
(15)	Colonial chaplain - - -	Rev. Norman Garstin	1 May 1843	The Governor -	600 – –	
			Allowance for military duties		100 – –	
(16)	Clerk - - - - - -	- - - -	- - -	- - -	13 10 –	
	Kandy:					
(17)	Colonial chaplain - - -	- - Rev. Samuel Owen Glenie.	1 May 1843	The Governor -	600 – –	- -
			Allowance for military duties		100 – –	
(18)	Clerk - - - - - -	- - - -	- - -	- - -	13 10 –	- -
(19)	Sexton and vestry attendant -	- - - -	- - -	- - -	12 – –	- -
	Trincomale:					
(20)	Colonial chaplain - - -	- - Rev. John Wenham (absent on leave).	1 May 1843	The Governor -	600 – –	- -
			Allowance for military duties		100 – –	
(21)	Clerk - - - - - -	- - - -	- - -	- - -	13 10 –	- -
(22)	Sexton of the churchyard -	- - - -	- - -	- - -	7 4 –	- -
	Jaffna:					
(23)	Colonial chaplain - - -	Rev. J. C. Arndt -	1 May 1843	The Governor -	200 – –	- -
(24)	Malabar clerk and sexton, and English clerk, at 13*l.* 10*s.* and 9*l.*	- - - -	- - -	- - -	22 10 –	- -
(25)	Organist - - - - -	- - - -	- - -	- - -	18 – –	- -
	Contingencies:					
(26)	Sexton of the Galle Face burial-ground.	- - - -	- - -	- - -	10 16 –	- -
(27)	Messenger to the archdeacon -	- - - -	- - -	- - -	9 – –	- -

The revenues of the Colony.

(1) (2) Perform clerical duties at St. Paul's Church, in the Pettah of Colombo.—Length of service: (1) 13 years; (2) 2 months.

(3) (4) (5) (6) (7) The duties of these officers appear by their titles.

(8) Performs clerical duties in Singhalese, at the Wolfendahl church in Colombo.—Length of service, 23 years 2 months.

(9) (10) The duties of these officers appear by their titles.

(11) Performs clerical duties at Galkisse and Morottoo.—Length of service, 10 years 10 months.

(12) The duties of these officers appear by their titles.

(13) Performs clerical duties at St. Thomas's Church in Colombo—Length of service, 24 years 5 months.

Amount of Fees during the Year 1843, in Sterling Value.	Whether the Principal be allowed a House for his personal Residence, or what Allowance, if any, for House Rent or Quarters.	Whether the Office be held by Principal in conjunction with any, and what other Civil, Military, or Naval Office or Appointment, or Place of Profit, in any Colony, or on the Establishment of the United Kingdom. If the Office be held by a Military or Naval Officer, whether upon Full or Half Military or Naval Pay, the Total Amount of Pay and Allowances of every kind actually received by him in addition to the Profits of his Office.	Period during which the Officer has been Absent from the Colony during the Year 1843.	Whether the Principal enjoy any, and what other Advantage or Profit, not required to be stated in the preceding Columns.	Date of First Appointment under the Colonial Government.
£. s. d.					
- - -	None - -	- - A member of the School Commission, for which no salary is allowed.	Never -	None - -	1 Jan. 1831.
- - -	ditto - -	None - - - - - - - -	ditto - -	ditto - -	1 Nov. 1843.
- - -	None - -	None - - - - - -	Never -	None - -	1 Nov. 1820.
- - -	None - -	None - - - - - - -	Never -	None - -	1 Mar. 1833.
- - -	None - -	None - - - - - - -	Never -	None - -	July 1819.
- - -	None - -	- - A member of the Sub-Committee of Education at Galle, for which no salary is allowed.	Never -	None - -	Mar. 1830.
- - -	None - -	None - - - - - - -	Never -	None - -	30 Oct. 1834.
- - -	None - -	None - - - - - - -	- - From 22 Aug. to 31 Dec.	None - -	29 Mar. 1831.
- - -	None - -	None - - - - - - -	Never -	None - -	Jan. 1826.

([14]) The duties of this officer appears by his title.
([15]) Performs clerical duties at Galle.—Length of service, 13 years 10 months.
([16]) The duties of this officer appears by his title.
([17]) Performs clerical duties at Kandy.—Length of service, 9 years 2 months.
([18]) ([19]) The duties of these officers appear by their titles.
([20]) Performs clerical duties at Trincomale.—Length of service, 12 years 9 months.
([21]) ([22]) The duties of these officers appear by their titles.
([23]) Performs clerical duties at Jaffna.—Length of service, 18 years.
([24]) ([25]) ([26]) ([27]) The duties of these officers appear by their titles.

(*continued*)

—	OFFICE.	NAME.	Date of Appointment.	By whom Appointed, and under what Instrument.	Annual Salary in British or Army Sterling. £. s. d.	From what Fund the Salary is paid.
	CIVIL—*continued.*					
(1)	Colonial Chaplain of the Scotch Church.	Rev. John Gibson MacVicar.	7 Nov. 1839	The Secretary of State.	500 – –	– –
(2)	Precentor				18 – –	– –
(3)	Session Clerk				9 – –	– –
(4)	Beadle				13 10 –	– –
(5)	Servant				9 – –	– –
(6)	Chaplain of the Dutch Church	Rev. John David Palm.	1 Aug. 1842	The Governor	350 – –	– –
	Colombo:					
(7)	Clerk				9 – –	– –
(8)	English ditto				13 10 –	– –
(9)	Organist				27 – –	– –
(10)	Sexton				17 2 –	– –
	Galle:					
(11)	Proponent	Mr. J. E. Wittensleger	1 May 1839	The Governor	54 – –	– –
(12)	Organist				18 – –	– –
	Jaffna:					
(13)	Clerk				35 2 –	– –
(14)	Sexton				7 4 –	– –
	Catechists:					
(15)	Five catechists, at Galle, Matura, Manar, Batticalou, and Trincomale, at 30 *l.* each				150 – –	The revenues of the Colony.
	Registrars of Births, Marriages, &c.:					
(16)	Interpreter-general, thombo holder, and district register of Colombo.	G. De Zoysa, modeliar.	9 Nov. 1814	The Governor	72 – –	
(17)	Clerk for Singhalese registries				36 – –	
(18)	Two assistant ditto, at 28 *l.* and 20 *l.*				48 – –	
(19)	Clerk for Malabar Registries				36 – –	
(20)	Assistant ditto				20 – –	
	GOVERNMENT AGENT'S DEPARTMENT.					
	Western Province:					
	Colombo:					
(21)	Clerk				36 – –	– –
(22)	Superintendent of the Queen's House gardens.				14 10 –	– –
(23)	Nine labourers of ditto, one at 13 *l.* 10 *s.*, and eight at 9 *l.* each				85 10 –	– –
	Chilaw:					
(24)	Treasury watcher				7 4 –	– –
	Kurnegalle:					
(25)	Constable				13 10 –	– –
(26)	Five treasury watchers, at 12 *l.* each				60 – –	– –
	Kaigalle:					
(27)	Two constables at Kaigalle and Ruanwelle, at 9 *l.* and 7 *l.* 4 *s.*				16 4 –	– –
(28)	Rest-house keeper				7 4 –	– –
(29)	Keeper of the military bungalow.				3 – –	– –

(1) Performs clerical duties to the Scotch Presbyterians at Colombo.—Length of service, 4 years 2 months.
(2) (3) (4) (5) The duties of these officers appear by their titles.
(6) Performs clerical duties at the Dutch church.—Length of service, 1 year 5 months.

Amount of Fees during the Year 1843, in Sterling Value.	Whether the Principal be allowed a House for his personal Residence, or what Allowance, if any, for House Rent or Quarters.	Whether the Office be held by Principal in conjunction with any, and what other Civil, Military, or Naval Office or Appointment, or Place of Profit, in any Colony, or on the Establishment of the United Kingdom. If the Office be held by a Military or Naval Officer, whether upon Full or Half Military or Naval Pay, the Total Amount of Pay and Allowances of every kind actually received by him in addition to the Profits of his Office.	Period during which the Officer has been Absent from the Colony during the Year 1843.	Whether the Principal enjoy any, and what other Advantage or Profit, not required to be stated in the preceding Columns.	Date of First Appointment under the Colonial Government.
£. s. d.					
- - -	None - -	- - A member of the Central School Commission, for which no salary is allowed.	Never -	None - -	7 Nov. 1839.
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- - -	None - -	None - - - - - - -	Never -	None - -	1 Aug. 1842.
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—	OFFICE.	NAME.	Date of Appointment.	By whom Appointed, and under what Instrument.	Annual Salary in British or Army Sterling.	From what Fund the Salary is paid.
					£. s. d.	
	CIVIL—*continued.*					
	Government Agent's Department—*continued.*					
	Southern Province:					
	Galle:					
(1)	Keeper of the Government House.	-	- - -	- - -	12 - -	- -
(2)	Supplier of water to the Treasury guard.	- - -	- - -	- - -	1 4 -	- -
(3)	Person in charge of the bridge at Wakwell.	- - - -	- - -	- - -	1 4 -	- -
	Matura:					
(4)	Seven treasury watchers; one at 8 *l.* and six at 7 *l.* each -	- - - -	- - -	- - -	50 - -	- -
(5)	Superintendent of the military buildings.	- - - -	- - -	- - -	6 - -	- -
	Eastern Province:					
	Trincomale:					
(6)	Surveyor - - - - -	- - - -	- - -	- - -	36 - -	- -
	Batticaloa:					
(7)	Four treasury watchers, at 9 *l.* each - - - - - -	- - - -	- - -	- - -	36 - -	- -
(8)	Watcher of the fort - -	- - - -	- - -	- - -	9 - -	
	Northern Province:					
	Jaffna:					
(9)	Rest and Government House watchers, at 12 *l.* and 4 *l.* 10 *s.*	- - - -	- - -	- - -	16 10 -	
	Manar:					
(10)	Three treasury watchers, at 9 *l.* each - - - - -	- - - -	- - -	- - -	27 - -	- -
(11)	Rest-house keeper - - -	- - - -	- - -	- - -	4 10 -	- -
(12)	Rest-house superintendent -	- - - -	- - -	- - -	1 16 -	- -
	Establishment of the Passage-boat plying between Manar and the Continent:					
(13)	Boatowner - - - - -	- - - -	- - -	- - -	18 - -	- -
(14)	Tindal - - - - -	- - - -	- - -	- - -	12 - -	- -
(15)	Six boatmen, at 8 *l.* 2 *s.* each -	- - - -	- - -	- - -	48 12 -	- -
	Central Province:					
	Kandy:					
(16)	Aratchy in charge of the temple Dalada, Maligawa.	- - - -	- - -	- - -	18 - -	- -
	Badulla:					
(17)	Two rest-house keepers at Etampitiye and Wilson's Plain, at 10 *l.* 16 *s.* each - - -	- - - -	- - -	- - -	21 12 -	- -
(18)	Keeper of the tupal hut and travellers' room at Mattatille Oya.	- - - -	- - -	- - -	4 10 -	- -

The revenues of the Colony.

(1) (2) (3) (4) (5) The duties of these officers appear by their titles.
(6) Surveys lands of which the extent and boundaries are required to be known.
(7) to (15) The duties of these officers appear by their titles.

Amount of Fees during the Year 1843, in Sterling Value.	Whether the Principal be allowed a House for his personal Residence, or what Allowance, if any, for House Rent or Quarters.	Whether the Office be held by Principal in conjunction with any, and what other Civil, Military, or Naval Office or Appointment, or Place of Profit, in any Colony, or on the Establishment of the United Kingdom. If the Office be held by a Military or Naval Officer, whether upon Full or Half Military or Naval Pay, the Total Amount of Pay and Allowances of every kind actually received by him in addition to the Profits of his Office.	Period during which the Officer has been Absent from the Colony during the Year 1843.	Whether the Principal enjoy any, and what other Advantage or Profit, not required to be stated in the preceding Columns.	Date of First Appointment under the Colonial Government.
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(16) In charge of the temple Dalada Maligawa, where he attends daily, morning and evening, a precaution necessary by government, for political reasons.

(17) (18) The duties of these officers appear by their titles.

(continued)

	OFFICE.	NAME.	Date of Appointment.	By whom Appointed, and under what Instrument.	Annual Salary in British or Army Sterling.	From what Fund the Salary is paid.
	CIVIL—*continued.*				£. s. d.	
(1)	Secretary to the Central School Commission, and Inspector of Schools.	George Lee, esq. -	1 Apr. 1841	The Governor -	200 – –	The revenues of the Colony.
(2)	Clerk - - - - - -	- - - -	- - -	- - -	36 – –	- -
(3)	Messenger - - - - -	- - - -	- - -	- - -	9 – –	- -
(4)	Principal of the Colombo Academy.	Rev. Barcroft Boake	4 Apr. 1842	- - The Secretary of State.	500 – –	- -
(5)	Master of the Central School, Colombo.	Mr. Wiliam Knighton	1 Oct. 1842	- ditto - -	200 – –	- -
(6)	Head master of St. Paul's girls' school (vacant).	- - - - -	- - -	- - -	60 – –	- -
(7)	Ditto - boys' ditto - -	Mr. Henry Chinner -	1 Aug. 1840	The Governor -	60 – –	- -
(8)	English teacher of the Fort ditto.	Mr. David Anderson	1 Sept. 1838	- ditto - -	60 – –	- -
(9)	Head master of the Dutch Consistorial School.	Mr. J. Van Twest -	7 May 1842	- ditto - -	60 – –	- -
(10)	Assistant teacher of ditto -	- - - - -	- - -	- - -	24 – –	- -
(11)	Schoolmistress of ditto - -	- - - - -	- - -	- - -	30 – –	- -
(12)	1st English teacher of St. Thomas's School.	Mr. J. W. Spuar -	1 Feb. 1839	The Governor -	60 – –	- -
(13)	2d assistant Malabar ditto of ditto.	- - - - -	- - -	- - -	36 – –	- -
(14)	3d English teacher of ditto -	- - - - -	- - -	- - -	24 – –	- -
(15)	Teacher of St. Thomas's girls' school.	- - - - -	- - -	- - -	36 – –	
(16)	1st English teacher of the Pettah school.	- - - - -	- - -	- - -	42 – –	
(17)	2d ditto of ditto - - -	- - - - -	- - -	- - -	36 – –	
(18)	Schoolmistress of ditto - -	- - - - -	- - -	- - -	36 – –	
(19)	Ditto of St. Thomas's School -	- - - - -	- - -	- - -	9 – –	
(20)	English teacher of Grand Pass ditto.	Mr. C. G. Loos -	6 Mar. 1843	The Governor -	24 – –	
(21)	Ditto of Galkisse ditto - -	- - - - -	- - -	- - -	36 – –	
(22)	Schoolmistress of ditto ditto -	- - - - -	- - -	- - -	12 – –	- -
(22)	English teacher of Morotto ditto.	- - - - -	- - -	- - -	36 – –	- -
			Allowance for school rent -		4 10 –	- -
(24)	Ditto of Pantura ditto - -	- - - - -	- - -	- - -	36 – –	- -
(25)	Ditto of Caltura ditto - -	Mr. Thomas Rae -	15 July 1838	The Governor -	36 – –	- -
(26)	1st ditto of Negombo ditto -	Mr. M. Perera -	1 Aug. 1837	- ditto - -	48 – –	- -
(27)	2d ditto of ditto ditto - -	- - - - -	- - -	- - -	36 – –	- -
(28)	Schoolmistress of ditto - -	- - - - -	- - -	- - -	18 – –	- -
(29)	English teacher and catechist of Chilaw (vacant).	- - - - -	- - -	- - -	50 – –	- -
(30)	Ditto at Calpentyn - -	- - - - -	- - -	- - -	30 – –	- -
(31)	Matron of the Orphan Asylum	Mrs. Mary Craig -	1 Oct. 1823	The Governor -	90 – –	- -
(32)	Writing master of ditto - -	- - - - -	- - -	- - -	18 – –	- -
(33)	Two gardeners of ditto, at 7*l.* 4*s.* each - - -	- - - - -	- - -	- - -	14 8 –	- -
(34)	Servant and maid servant of ditto, at 5*l.* 8*s.* ditto -	- - - - -	- - -	- - -	10 16 –	- -
(35)	Master of the Central School, Galle.	Mr. James Miller -	1 Oct. 1842	- - The Secretary of State.	200 – –	- -
(36)	English teacher of the school at Ratnapoora.	- - - - -	- - -	- - -	36 – –	- -

(1) To record the proceedings of the Commission, and to inspect all public schools as well as other educational institutions throughout the colony under their direction.—Length of service, 11 years 11 months.

(2) Copies, papers, &c.

(3) To convey letters and messages.

Amount of Fees during the Year 1843, in Sterling Value.	Whether the Principal be allowed a House for his personal Residence, or what Allowance, if any, for House Rent or Quarters.	Whether the Office be held by Principal in conjunction with any, and what other Civil, Military, or Naval Office or Appointment, or Place of Profit, in any Colony, or on the Establishment of the United Kingdom. If the Office be held by a Military or Naval Officer, whether upon Full or Half Military or Naval Pay, the Total Amount of Pay and Allowances of every kind actually received by him in addition to the Profits of his Office.	Period during which the Officer has been Absent from the Colony during the Year 1843.	Whether the Principal enjoy any, and what other Advantage or Profit, not required to be stated in the preceding Columns.	Date of First Appointment under the Colonial Government.
£. s. d.					
- - -	None - -	- - Postmaster-general, with 400 *l.* a year, (*vide* page 352).	Never -	None - -	1 May 1833.
- - -	None - -	None - - - - - - - -	Never -	None - -	4 Apr. 1842.
- - -	- - -	- - - - - - - - -	- - -	- - -	1 Oct. 1842.
- - -	- - -	- - - - - - - - -	- - -	- - -	1 July 1835.
- - -	- - -	- - - - - - - - -	- - -	- - -	1 Sept. 1838.
- - -	- - -	- - English clerk of Dutch Church, with 13 *l.* 10 *s.* a year, (*vide* page 304).	- - -	- - Receives as a contingency 40 *l.* a year.	1 July 1832.
- - -	- - -	- - - - - - - - -	- - -	ditto, 12 *l.* a year.	
- - -	- - -	- - - - - - - - -	- - -	ditto, 6 *l.* a year.	
- - -	- - -	- - - - - - - - -	- - -	- - -	1 Jan. 1828.
- - -	- - -	- - - - - - - - -	- - -	- - Receives as a contingency 6 *l.* a year.	
- - -	- - -	- - - - - - - - -	- - -	- - Receives as a contingency 36 *l.* a year.	Dec. 1841.
- - -	- - -	- - - - - - - - -	- - -	ditto, 12 *l.* a year.	
- - -	- - -	- - - - - - - - -	- - -	- - Receives as a contingency 12 *l.* a year.	
- - -	- - -	- - - - - - - - -	- - -	ditto, 12 *l.* a year.	
- - -	- - -	- - - - - - - - -	- - -	ditto, 24 *l.* a year	15 July 1838.
- - -	- - -	- - - - - - - - -	- - -	ditto, 18 *l.* a year	1 Aug. 1837.
- -	- - -	- - - - - - - - -	- - -	- - Receives as a contingency 6 *l.* a year.	
- - -	- - -	- - - - - - - - -	- - -	- - -	1 Oct. 1823.

([4]) to ([36]) The duties of these officers appear by their titles.—Length of service: ([4]) 1 year 9 months; ([6]) 1 year 3 months; ([7]) 3 years 9 months; ([8]) 5 years 4 months; ([9]) 11 years 2 months; ([12]) 13 years 3 months; ([20]) 2 years 1 month; ([25]) 5 years 5 months; ([26]) 6 years 5 months; ([31]) 20 years 3 months; ([35]) 1 year 3 months.

(*continued*)

—	OFFICE.	NAME.	Date of Appointment.	By whom Appointed, and under what Instrument.	Annual Salary in British or Army Sterling.	From what Fund the Salary is paid.
	CIVIL—*continued.*				£. s. d.	
(1)	English teacher of Trincomale				36 – –	
(2)	Assistant ditto of ditto				12 – –	
(3)	Schoolmaster of Kandy				48 – –	
(4)	Schoolmaster of Matele				36 – –	
	Contingencies:					
(5)	Head master of the Colombo Academy.	Joseph Brooke Halliley Bailey, esq.	26 Jan. 1842	The Governor	300 – –	
(6)	Teacher of the Colombo Academy.	Mr. William Bernard Sproule.	8 Mar. 1843	ditto	120 – –	
(7)	Chief assistant-teacher of the Lower School.	Mr. T. J. Smith	22 Feb. 1838	ditto	100 – –	
(8)	Assistant-teacher of the High School of ditto.	Mr. A. Goonewardene	ditto	ditto	60 – –	
(9)	Teacher of the Colombo Academy.	Mr. A. De Saram	10 Jan. 1843	ditto	60 – –	
(10)	Ditto				33 – –	
(11)	Assistant-teacher of St. Peter's school.				24 – –	
(12)	Assistant-teacher of Grand Pass school.				24 – –	
(13)	Assistant-teacher of Galkisse school.				10 16 –	
(14)	Singhalese teacher of Morotto school.				10 16 –	
(15)	Assistant English teacher of boys' and girls' school at Pantura.				10 16 –	
(16)	Assistant English teacher of Caltura boys' and girls' school.				24 – –	
(17)	Schoolmistress of Caltura boys' and girls' school.				30 – –	
(18)	English teacher of Barberyn boys' and girls' school.				36 – –	
(19)	Mistress of Morotto girls' school				12 – –	
(20)	English teacher of Payagalle school.				36 – –	
(21)	English teacher of Molligodde school.				36 – –	
(22)	English teacher of Mattacooly school.				36 – –	
(23)	Assistant English teacher of Mattacooly school.				10 16 –	
(24)	Mistress of the Mattacooly girls' school.				12 – –	
(25)	English teacher of Jayelle school.				48 – –	
(26)	Teacher of Lady Oliphant's school.				10 16 –	
(27)	Mistress of Lady Oliphant's girls' school.				12 – –	
(28)	Second assistant-teacher of the Dutch Consistorial School.				12 – –	
(29)	Head mistress of the Dutch Consistorial School.	Miss Louisa Anne Wells.	17 Nov. 1843	The Governor	120 – –	
(30)	Teacher of St. Paul's girls' school.				48 – –	
(31)	Assistant to the matron of the Orphan Asylum.				18 – –	
(32)	Female servant of St. Thomas's girls' school.				4 10 –	
(33)	Head mistress of the Colombo female seminary.	Miss Rebecca Douglas.	5 Aug. 1843	The Governor	120 – –	

The revenues of the Colony.

(1) to (33) The duties of these officers appear by their titles.—Length of service: (5) 5 years 6 months; (6) 10 months; (7) 15 years 3 months; (8) 5 years; (9) 1 year; (29) 2 months; (33) 5 months.

Amount of Fees during the Year 1843, in Sterling Value. £. s. d.	Whether the Principal be allowed a House for his personal Residence, or what Allowance, if any, for House Rent or Quarters.	Whether the Office be held by Principal in conjunction with any, and what other Civil, Military, or Naval Office or Appointment, or Place of Profit, in any Colony, or on the Establishment of the United Kingdom. If the Office be held by a Military or Naval Officer, whether upon Full or Half Military or Naval Pay, the Total Amount of Pay and Allowances of every kind actually received by him in addition to the Profits of his Office.}	Period during which the Officer has been Absent from the Colony during the Year 1843.	Whether the Principal enjoy any, and what other Advantage or Profit, not required to be stated in the preceding Columns.	Date of First Appointment under the Colonial Government.
- - -	- - -	- - - - - - - - -	- - -	- - Receives as a contingency 12*l.* a year.	
- - -	- - Allowed to reside at the academy.	None - - - - - - -	Never -	None - -	15 July 1838.
- - -	- - -	- - - - - - - - -	- - -	- - -	1 Mar. 1843.
- - -	- - A Government house allowed.	- - - - - - - -	- - -	- - -	1 Oct. 1838.
- - -	- - -	- - - - - - - -	- - -	- - -	1 Jan. 1839.
- - -	- - -	- - - - - - - -	- - -	- - -	10 Jan. 1843.
- - -	- - -	- - - - - - - -	- - -	- - -	17 Nov. 1843.
- - -	- - -	- - - - - - - -	- - -	- - -	5 Aug. 1843.

(*continued*)

—	OFFICE.	NAME.	Date of Appointment.	By whom Appointed, and under what Instrument.	Annual Salary in British or Army Sterling.	From what Fund the Salary is paid.
	CIVIL—*continued.*				£. s. d.	
	Contingencies—*continued.*					
(1)	Assistant teacher of the Colombo female seminary.				30 – –	
(2)	Teacher of the Hulfbsdorp girls' school.				36 – –	
(3)	English teacher of Kurnegalle school.				48 – –	
(4)	Assistant Government schoolmaster at Galle.				27 – –	
(5)	School sweeper and water supplier.				2 14 –	
(6)	1st master of the Chaplain school, Galle.				48 – –	
(7)	2d master of the Chaplain school, Galle.				36 – –	
(8)	Master of the Wesleyan boys' school, Galle.				36 – –	
(9)	Assistant of the Wesleyan boys' school, Galle.				24 – –	
(10)	Master of the Wesleyan girls' school, Galle.				36 – –	
(11)	Mistress to the Wesleyan girls' school, Galle.				15 – –	The revenues of the Colony.
(12)	Clerk to the sub-committee of education at Galle.				4 10 –	
(13)	English teacher of Hickodde school.				36 – –	
(14)	English teacher of Ballipitty-modere school.				48 – –	
(15)	Two monitors of ditto, at 18*s.* and 12*s.*				1 10 –	
(16)	English teacher of Bentotte school.				48 – –	
(17)	Two monitors of ditto, at 18*s.* and 12*s.*				1 10 –	
(18)	Schoolmaster at Matura	Mr. J. R. Blake	8 Sept. 1843	The Governor	100 – –	
(19)	Two English teachers of the school at Wanarpone, at 36 *l.* and 18 *l.*				54 – –	
(20)	Two English teachers of the school at Chundically, at 30 *l.* and 12 *l.*				42 – –	
(21)	Two English teachers of the school at Odoputty, at 24 *l.* and 15 *l.*				39 – –	
(22)	One English teacher of the school at Karativoe				18 – –	
(23)	Two English teachers of the school at Manar, at 48 *l.* and 30 *l.*				78 – –	
(24)	Assistant teacher at Kandy				12 – –	
(25)	Singhalese teacher at Matele				12 – –	
(26)	Schoolmaster of Badulla				48 – –	
(27)	Clerk to the sub-committee of education at Kandy.				4 10 –	

(1) to (27) The duties of these officers appear by their titles.—Length of service, (18) 7 years 5 months.

Amount of Fees during the Year 1843, in Sterling Value.	Whether the Principal be allowed a House for his personal Residence, or what Allowance, if any, for House Rent, or Quarters.	Whether the Office be held by Principal in conjunction with any, and what other Civil, Military, or Naval Office or Appointment, or Place of Profit, in any Colony, or on the Establishment of the United Kingdom. If the Office be held by a Military or Naval Officer, whether upon Full or Half Military or Naval Pay, the Total Amount of Pay and Allowances of every kind actually received by him in addition to the Profits of his Office.	Period during which the Officer has been Absent from the Colony during the Year 1843.	Whether the Principal enjoy any, and what other Advantage or Profit, not required to be stated in the preceding Columns.	Date of First Appointment under the Colonial Government.
£. s. d.					
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—	OFFICE.	NAME.	Date of Appointment.	By whom Appointed, and under what Instrument.	Annual Salary in British or Army Sterling.	From what Fund the Salary is paid.
	REVENUE:				£. s. d.	
(1)	Government agent for the Western Province.	- - Philip Edmund Wodehouse, esq.	1 Nov. 1843	- - The Governor, by notification.	1,200 - -	- -
(2)	Assistant at Colombo - -	- - Richard Henry Fitzroy Somerset, esq.	1 May 1842	- ditto -	320 - - with 1 year's annual increase.	- -
(3)	Ditto at Chilaw - - -	- - William Gordon Forbes, esq.	1 May 1843	- ditto -	275 - -	- -
(4)	Ditto at Kurnegalle - -	William Morris, esq.	1 May 1840	- ditto -	820 - - with 4 years' annual increase.	- -
(5)	Ditto at Kaigalle - - -	- - Edward Rawdon Power, esq.	1 Oct. 1837	- ditto -	325 - - with 4 years' annual increase.	- -
	Colombo:					
(6)	Head clerk - - - - -	Mr. G. Schrader -	1 Mar. 1840	The Governor -	200 - -	
(7)	2d - ditto - - - -	- V. F. Norris -	17 Dec. 1841	- ditto -	90 - -	
(8)	3d - ditto - - - -	- H. J. Ondaatje	18 June 1842	- ditto -	72 - -	
(9)	4th - ditto - - - -	- J. C. Ludekens	- ditto -	- ditto -	70 - -	
(10)	5th - ditto - - - -	- J. W. Van Cuylenburg.	- ditto -	- ditto -	67 10 -	
(11)	6th - ditto - - - -	- J. C. Ebert -	- ditto -	- ditto -	50 - -	- -
(12)	Six clerks; four at 45 *l.* each, one at 36 *l.*, and one at 30 *l.*	- - - -	- - -	- - -	246 - -	- -
(13)	Clerk of the Assessment department.	- - - -	- - -	- - -	30 - -	- -
(14)	Shroff - - - - -	S. Ederemanesingam	1 July 1840	The Governor -	100 - -	- -
(15)	Three corncoplees; one at 18 *l.*, and two at 12 *l.* each.	- - - -	- - -	- - -	42 - -	- -
(16)	Three native writers, at 18 *l.*, 16 *l.* 4 *s.*, and 9 *l.*	- - - -	- - -	- - -	43 4 -	- -
(17)	Office sweeper - - -	- - - -	- - -	- - -	2 14 -	- -
(18)	Tom-tom beater - - -	- - - -	- - -	- - -	4 10 -	- -
(19)	20 messengers; one at 10 *l.* 16 *s.*, and 19 at 9 *l.* each.	- - - -	- - -	- - -	181 16 -	- -
	Native Headmen:					
(20)	Modeliar of the Attepattoo -	D. L. De Livera -	21 Mar. 1831	- - The Governor, under an Act.	125 - -	- -
(21)	Three translators, at 45 *l.*, 40 *l.*, and 35 *l.*	- - - -	- - -	- - -	120 - -	- -

The revenues of the Colony.

(1) The duties of the Government agents are various; they consist in collecting the revenue, in suggesting improvements in the mode of collecting it, in the superintendence of agricultural pursuits, and the sale of Government waste lands; to hear and settle all disputes arising in the management of the different revenue farms; to exercise a general control in their provinces, and to communicate to the inhabitants the orders of Government. The Government agents are also vested with the power of nominating inferior headmen.—Length of service, 15 years 8 months.

(2) (3) (4) (5) To assist in the duties of the department, under the direction of the principal.—Length of service: (2) 3 years; (3) 5 years 5 months; (4) 5 years 3 months; (5) 6 years 3 months.

(6) Keeps the day-book and accounts of advances and deposits, and has the general superintendence of the business done in the office.—Length of service, 31 years 9 months.

(7) Frames the quarterly and annual returns of revenue and accounts, particulars and vouchers.—Length of service, 29 years 2 months.

(8) Keeps the renters' ledger, and a memorandum of the daily revenue receipts; writes out the renters' receipts, and frames the paddy accounts.—Length of service, 23 years 2 months.

(9) Is employed in the duties connected with the Civil Engineers' department.—Length of service, 25 years 5 months.

Amount of Fees during the Year 1843, in Sterling Value.	Whether the Principal be allowed a House for his personal Residence, or what Allowance, if any, for House Rent or Quarters.	Whether the Office be held by Principal in conjunction with any, and what other Civil, Military, or Naval Office or Appointment, or Place of Profit, in any Colony, or on the Establishment of the United Kingdom. If the Office be held by a Military or Naval Officer, whether upon Full or Half Military or Naval Pay, the Total Amount of Pay and Allowances of every kind actually received by him in addition to the Profits of his Office.	Period during which the Officer has been Absent from the Colony during the Year 1843.	Whether the Principal enjoy any, and what other Advantage or Profit, not required to be stated in the preceding Columns.	Date of First Appointment under the Colonial Government.
£. s. d.					
- - -	None - -	- - A member of the Legislative Council and of the Central School Commission, and a justice of the peace for the island, for which no salary is allowed.	- - From 1 January to 5 December.	None - -	14 May 1828.
- - -	ditto - -	- - A justice of the peace for the Western Province, for which no salary is allowed.	Never -	ditto - -	26 Dec. 1840.
- - -	- A Government house allowed, for which he pays a rental of 20*l*, per annum.	- - District judge of Chilaw and Putlam, with 275*l*. a year, and a justice of the peace for the district of Chilaw and Putlam, for which no salary is allowed.	ditto -	ditto - -	5 Sept. 1838.
- 17 -	- ditto -	- - A justice of the peace for the Western Province, and deputy fiscal at Kurnegalle, for which no salary is allowed.	ditto -	ditto - -	29 Sept. 1838.
2 13 3	- ditto -	- - District judge of Four and Three Korles, with 355*l*. a year (*vide* page 370); a justice of the peace for Four and Three Korles, and deputy fiscal at Kaigalle, for which no salary is allowed.	ditto -	ditto - -	16 Oct. 1837.
- - -	- - -	- - - - - - -	- - -	- - -	1 Apr. 1812.
- - -	- - -	- - - - - - -	- - -	- - -	1 Dec. 1814.
- - -	- - -	- - - - - - -	- - -	- - -	1 May 1821.
- - -	- - -	- - - - - - -	- - -	- - -	1 July 1818.
- - -	- - -	- - - - - - -	- - -	- - -	1 Mar. 1829.
- - -	- - -	- - - - - - -	- - -	- - -	1 Apr. 1836.
—					
- - -	- - -	- - Head of the Heathen Chetties of Colombo, for which no salary is allowed.	- - -	- - -	1 July 1840.
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- - -	- - -	- - - - - - -	- - -	- - -	30 May 1815.
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(10) (11) (12) The 5th clerk writes out conditions and charter-party agreements for the conveyance of salt, keeps registry of surveys, and copies letters, &c. The 6th clerk is in charge of the contingent accounts. The 7th clerk is in charge of the journal, ledger, and petition books; copies letters and statements, &c. The 8th and 9th clerks copy statements, letters, &c. The 10th clerk is in charge of the books of letters sent, &c. The 11th and 12th clerks assist the other clerks.—Length of service: 5th clerk, 20 years 4 months; 6th clerk, 13 years 9 months.

(13) To keep the accounts of the Assessment department.

(14) Receives and makes payment of money.—Length of service, 3 years 6 months.

(15) Count money.

(16) Write Cingalese orders, requisitions, &c. issuing from the cutcherry.

(17) Sweeps the office.

(18) Publishes the orders of the cutcherry, sales of rents, and other proclamations.

(19) Convey letters and messages.

(20) Interprets to the Government agent, has the charge of the native correspondence, the issue of the agent's orders, &c.—Length of service, 28 years 7 months.

(21) Assist in the interpretation, and translate native correspondence and reports.

(*continued*)

—	OFFICE.	NAME.	Date of Appointment.	By whom Appointed, and under what Instrument.	Annual Salary in British or Army Sterling.	From what Fund the Salary is paid.
	REVENUE—*continued.*					
	Colombo—*continued.*					
	Native Headmen—*continued.*				£. s. d.	
(1)	Vedatin mohandiram of the Four Gravets.	- - - -	- - -	- - -	20 - -	- -
(2)	Vedatin aratchy of the Four Gravets.	- - - -	- - -	- - -	10 16 -	- -
(3)	Modeliar of the Salpitty Korle	J. G. Perira - -	1 Oct. 1835	- The Governor, under an Act.	57 12 -	- -
(4)	Mohandiram - - -	- - - -	- - -	- - -	29 14 -	- -
(5)	Webadde aratchy - - -	- - - -	- - -	- - -	4 19 -	- -
(6)	Modeliar of the Adikary and Medde Pattoos of the Hina Korle.	J. L. Pieris - -	1 Mar. 1828	- The Governor, under an Act.	64 16 -	- -
(7)	Mohandiram - - -	- - - -	- - -	- - -	29 14 -	- -
(8)	Webadde aratchy - - -	- - - -	- - -	- - -	4 19	- -
(9)	Lekam - - - - -	- - - -	- - -	- - -	4 1 -	- -
(10)	Modeliar of the Gangebodde and Udugaha Pattoos of the Hina Korle.	- - D. S. Dias Bandarnaike.	4 June 1809	- The Governor, under an Act.	64 16 -	- -
(11)	Mohandiram - - -	- - - -	- - -	- - -	29 14 -	- -
(12)	Webadde aratchy - - -	- - - -	- - -	- - -	4 19 -	- -
(13)	Lekam - - - - -	- - - -	- - -	- - -	4 1 -	- -
(14)	Modeliar of the Hewagam Korle.	D. S. De Livera -	1 Aug. 1818	- The Governor, under an Act.	64 16 -	
(15)	Mohandiram - - -	- - - -	- - -	- - -	29 14 -	
(16)	Webadde aratchy - - -	- - - -	- - -	- - -	4 19 -	
(17)	Lekam - - - - -	- - - -	- - -	- - -	4 1 -	
	Caltura:					
	Native Headmen:					
(18)	Modeliar of the Raygam Korle	D. De Alwis - -	9 May 1827	- The Governor, under an Act.	64 16	
(19)	Mohandiram - - -	- - - -	- - -	- - -	24 - -	- -
(20)	Modeliar of the Pasdoon Korle	H. Perera - -	10 May 1828	- The Governor, under an Act.	64 16 -	- -
(21)	Mohandiram - - -	- - - -	- - -	- - -	20 - -	- -
	Negombo:					
	Native Headmen:					
(22)	Modeliar of the Allootcoor Korle.	G. Cocrea - -	1 July 1835	- The Governor, under an Act.	80 - -	- -
(23)	Mohandiram - - -	- - - -	- - -	- - -	29 14 -	- -
(24)	Mohandiram of Negombo -	- - - -	- - -	- - -	29 14 -	- -
(25)	Two Webadde aratchies, at 4*l.* 19*s.* each.	- - - -	- - -	- - -	9 18 -	- -
(26)	Lekam - - - - -	- - - -	- - -	- - -	4 1 -	- -
(27)	Modeliar of the Hapitigam Korle.	D. C. Dassenaike -	1 Oct. 1835	- The Governor, under an Act.	64 16 -	- -
(28)	Mohandiram - - -	- - - -	- - -	- - -	24 - -	- -
(29)	Webadde aratchy - - -	- - - -	- - -	- - -	4 19 -	- -
(30)	Constable of the Salt department at Doewe and Pitipane.	- - - -	- - -	- - -	24 - -	- -

The revenues of the Colony.

(1) (2) Execute orders issued from the cutcherry within the Four Gravets.

(3) to (17) The Korle modeliars have the general superintendence of all Government service, the most prominent of which is the agriculture, when sowing, collecting it in aumanie, &c. They also execute process of the Supreme and District Courts. The mohandirams assist the modeliars in their duties, and the webadde aratchies and lekums draw up lists of the paddy fields in cultivation, estimate their probable produce for the guidance of the purchasers of the farms, and

Amount of Fees during the Year 1843, in Sterling Value.	Whether the Principal be allowed a House for his personal Residence, or what Allowance, if any, for House Rent, or Quarters.	Whether the Office be held by Principal in conjunction with any, and what other Civil, Military, or Naval Office or Appointment, or Place of Profit, in any Colony, or on the Establishment of the United Kingdom. If the Office be held by a Military or Naval Officer, whether upon Full or Half Military or Naval Pay, the Total Amount of Pay and Allowances of every kind actually received by him in addition to the Profits of his Office.	Period during which the Officer has been Absent from the Colony during the Year 1843.	Whether the Principal enjoy any, and what other Advantage or Profit, not required to be stated in the preceding Columns.	Date of First Appointment under the Colonial Government.
£. s. d.					
- - -	- - -	- - Deputy coroner for the Salpitty Corle, for which no salary is allowed.	- - -	- - -	2 Jan. 1815.
- - -	- - -	- - Deputy coroner for the Adicarry and Meddipattoos of the Lina Corle, for which no salary is allowed.	- - -	- - -	4 June 1809.
- - -	- - -	- - Deputy coroner for the Gangebodde and Udugaha Pattoos of the Lina Corle, for which no salary is allowed.	- - -	- - -	1 Feb. 1803.
- - -	- - -	- - Deputy coroner for the Hewagam Corle, for which no salary is allowed.	- - -	- -	1 Jan. 1804.
- - -	- - -	- - Modeliar of the district, with 12 *l.* a year (*vide* p. 320), and deputy coroner for Caltura, Raygam Korle, and Pantura, for which no salary is allowed.	- - -	- - -	1 Sept. 1812.
- - -	- - -	- - Deputy coroner for the Pasdoon and Wallallawitty Corles, for which no salary is allowed.	- - -	- - -	27 Apr. 1797.
20 14 4	- - -	- - Deputy coroner for Negombo and Altootcoor Corle, for which no salary is allowed.	- - -	- - -	1 Feb. 1821.
- - -	- - -	- - Deputy coroner for the Hapitigam Corle, for which no salary is allowed.	- - -	- - -	13 Apr. 1813.

and collect the Government share of the crops when preserved in aumanie.—Length of service: (3) 28 years; (6) 41 years 8 months; (10) 39 years 6 months; (14) 38 years 8 months.

(18) to (29) Their duties are the same as those aforementioned.—Length of service: (18) 28 years 8 months; (20) 47 years 10 months; (22) 21 years; (27) 31 years.

(30) To prevent the smuggling of salt, &c.

(*continued*)

—	OFFICE.	NAME.	Date of Appointment.	By whom Appointed, and under what Instrument.	Annual Salary in British or Army Sterling.	From what Fund the Salary is paid.
	REVENUE—*continued.*					
	Chilaw:				£. s. d.	
(1)	Head clerk	Mr. J. Beaven	1 Feb. 1838	The Governor	96 – –	– –
(2)	2d ditto	Mr. C. Gotlieb	1 Sept. 1839	– ditto	52 – –	– –
(3)	Three shroffs at Chilaw, Putlam and Calpentyn, at 35 *l.* each.	–	–	–	105 – –	– –
(4)	Bookbinder	–	–	–	10 16 –	– –
(5)	Native writer	–	–	–	9 – –	– –
(6)	Eight messengers, at 8 *l.* each	–	–	–	64 – –	– –
(7)	Three ditto, at Putlam, one at 9 *l.*, and two at 8 *l.* each.	–	–	–	25 – –	– –
(8)	Superintendent of the manufacture of salt at Putlam.	Lieut. John Burleigh.	1 Jan. 1838	The Governor	63 – –	– –
(9)	Salt storekeeper at Chilaw	–	–	–	36 – –	– –
(10)	Two ditto, at Putlam and Calpentyn, at 36 *l.* each.	–	–	–	72 – –	– –
(11)	Three watchers at Chilaw, Putlam, and Calpentyn, at 8 *l.* each.	–	–	–	24 – –	The Revenues of the Colony.
	Native Headmen:					
(12)	Modeliar and interpreter	D. B. F. W. Obeyesekere.	16 Mar. 1842	The Governor, under an Act.	64 16 –	
(13)	Ditto of the Jagam and Kaymel Pattoos and the Medde and Ottere Palatas.	D. D. De Alwis	23 Nov. 1837	– ditto	64 16 –	
(14)	Mohandiram	–	–	–	30 – –	– –
(15)	Modeliar of the Anuwulendam, Munesaram and Demele Pattoos.	N. De Silva	15 Nov. 1835	The Governor, under an Act.	64 16 –	– –
(16)	Mohandiram	–	–	–	30 – –	– –
(17)	Modeliar of Putlam and Calpentyn.	J. Casy Chitty	1 May 1843	The Governor, under an Act.	64 16 –	– –
(18)	Maniagar of Putlam	–	–	–	30 – –	– –
	Kurnegalle:					
(19)	Head clerk	Mr. J. R. Ferdinand	1 May 1833	The Governor	80 – –	– –
(20)	2d ditto	Mr. P. T. Walker	1 Mar. 1843	– ditto	70 – –	– –
(21)	3d ditto	Mr. J. M. Lobendahn	1 Jan. 1836	– ditto	50 – –	– –
(22)	Shroff	J. P. Casy Chitty	1 Jan. 1840	– ditto	67 10 –	– –
(23)	Conicoply	–	–	–	9 – –	– –
(24)	Native writer	–	–	–	18 – –	– –
(25)	Six messengers, one at 11 *l.* 14 *s.* and five at 9 *l.* each.	–	–	–	56 14 –	– –

(1) (2) (3) Their duties are the same as those aforementioned.—Length of service: (1) 8 years 1 month; (2) 16 years 2 months.

(4) Binds up the records of the Cutchery.

(5) (6) (7) Their duties are the same as those aforementioned.

(8) Superintends the manufacture of salt.—Length of service: 6 years.

Amount of Fees during the Year 1843 in Sterling Value.	Whether the Principal be allowed a House for his personal Residence, or what Allowance, if any, for House-Rent or Quarters.	Whether the Office be held by Principal in conjunction with any, and what other Civil, Military, or Naval Office or Appointment, or Place of Profit, in any Colony, or on the Establishment of the United Kingdom. If the Office be held by a Military or Naval Officer, whether upon Full or Half Military or Naval Pay, the Total Amount of Pay and Allowances of every kind actually received by him in addition to the Profits of his Office.	Period during which the Officer has been Absent from the Colony during the Year 1843.	Whether the Principal enjoy any, and what other Advantage or Profit, not required to be stated in the preceding Columns.	Date of First Appointment under the Colonial Government.
£. s. d.					
- - -	- - -	- - - - - - - -	- - -	- - -	1 Dec. 1835.
- - -	- - -	- - - - - - - -	- - -	- - -	1 Sept. 1827.
—					
—					
—					
—					
—					
- - -	- None -	- - Lieutenant of the Ceylon Rifle Regiment, with the pay of 7 *s.* 6 *d.* a day, and Island Allowance of 8 *l.* 5 *s.* a month. Commandant of Putlam, with 2 *l.* 14 *s.* monthly, and a justice of the peace for Chilaw and Putlam, for which no salary is allowed.	Never -	None - -	1 Jan. 1838.
- - -	- - -	- - - - - - - -	- - -	- - Receives as a contingency 9 *l.* a year.	—
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—					
- - -	- - -	- - - - - - - -	- - -	- - -	1 July 1820.
- - -	- - -	- - Deputy coroner for the Jagam and the Kaymel Pattoos, and the Midde and Ottere Palatas, in the district of Chilaw and Putlam, for which no salary is allowed.	- - -	- - -	1 Feb. 1799.
—					
- - -	- - -	- - Deputy coroner for the Anuwulendam, Munesaram and Demele Pattoos, in the district of Chilaw and Putlam, for which no salary is allowed.	- - -	- - -	1 Sept. 1803.
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- - -	- - -	- - Deputy coroner for Putlam and Calpentyn, in the district of Chilaw and Putlam, for which no salary is allowed.	- - -	- - -	1 May 1843.
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- - -	- - -	- - - - - - - -	- - -	- - -	1 Mar. 1827.
- - -	- - -	- - - - - - - -	- - -	- - -	1 Aug. 1839.
- - -	- - -	- - - - - - - -	- - -	- - -	1 April 1835.
- - -	- - -	- - - - - - - -	- - -	- - -	1 Jan. 1829.
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([9]) ([10]) Have the charge of the salt stores and of all the receipts therein and issues therefrom.
([11]) Guard the salt stores.
([12]) to ([25]) Their duties are the same as those aforementioned.—Length of service: ([12]) 9 years 6 months; ([13]) 46 years. ([15]) 24 years 3 months; ([17]) 8 months; ([19]) 17 years; ([20]) 4 years 11 months; ([21]) 9 years 1 month; ([22]) 14 years.

(*continued*)

—	OFFICE.	NAME.	Date of Appointment.	By whom Appointed, and under what Instrument.	Annual Salary in British or Army Sterling.	From what Fund the Salary is paid.
	REVENUE—*continued.*				£. s. d.	
	Native Headmen:					
(1)	Modeliar and interpreter - -	D. D. De Silva -	1 Nov. 1835	- - The Governor, under an Act.	76 10 –	- -
(2)	Mohandiram and translator -	- - - - -	- - -	- - -	36 18 –	- -
(3)	Rattemahatmeya of the Ehelle-dolospattoo.	K. B. Bunda - -	1 Mar. 1836	- - The Governor, under an Act.	50 – –	- -
(4)	- - - ditto - - -	D. R. Punchyralle -	- ditto -	- ditto - -	50 – –	- -
(5)	Rattemahatmeya of the Pahalle-dolospattoo.	P. M. Appoohamy -	- ditto -	- ditto - -	50 – –	- -
(6)	- - - ditto - - -	J. G. Jayetilleke -	14 Oct. 1839	- ditto - -	50 – –	- -
(7)	- - - ditto - - -	P. W. Appoohamy -	1 Mar. 1836	- ditto - -	50 – –	- -
(8)	Fifteen messengers, at 9 *l.* each	- - - - -	- - -	- - -	135 – –	- -
	Kaigalle:					
(9)	Clerk - - - - -	Mr. H. C. Jonklaas -	1 Mar. 1840	The Governor -	50 – –	- -
(10)	Shroff - - - - -	S. M. C. A. L. Markair	1 July 1842	- ditto - -	50 – –	- -
(11)	Native writer - - -	- - - - -	- - -	- - -	24 – –	- -
(12)	Bookbinder - - - -	- - - - -	- - -	- - -	2 8 –	- -
(13)	Five messengers, four at 9 *l.* and one at 6 *l.*	- - - - -	- - -	- - -	42 – –	- -
	Native Headmen:					
(14)	Rattemahatmeya of the Belligal Korle.	D. J. S. W. Mudianse	1 Dec. 1837	- - The Governor, under an Act.	50 – –	- -
(15)	Ditto of Galbodde and Kinigodde.	R. D. W. Mudianse -	- ditto -	- ditto - -	50 – –	
(16)	Ditto of the Parnekoor Korle -	W. R. A. S. Mudianse	- ditto -	- ditto - -	50 – –	
(17)	Nine messengers, at 9 *l.* each -	- - - - -	- - -	- - -	81 – –	
	Fixed Allowances:					
	Fisher Headmen:					
	Colombo—					
(18)	Modeliar - - - -	F. Fernando - -	1 June 1809	- - The Governor, under an Act.	63 – –	
(19)	Mohandiram - - -	- - - - -	- - -	- - -	31 10 –	
	Galkisse—					
(20)	Pattebendy - - -	- - - - -	- - -	- - -	9 – –	
	Vidahn - - - -	- - - - -	- - -	- - -	9 – –	- -
	Delterre—					
(21)	Kangany - - - -	- - - - -	- - -	- - -	– 18 –	- -
	Morottoo—					
(22)	Maha vidahn mohandiram -	- - - - -	- - -	- - -	44 – –	- -
	Pattebendy - - -	- - - - -	- - -	- - -	9 – –	- -
	Ditto aratchy - - -	- - - - -	- - -	- - -	9 – –	- -
	Vidahn - - - -	- - - - -	- - -	- - -	9 – –	- -
	Pantura—					
(23)	Three pattebendies, at 9 *l.* each	- - - - -	- - -	- - -	27 – –	- -
	Two vidahn aratchies, at 9 *l.* and 4 *l.* 10 *s.*	- - - - -	- - -	- - -	13 10 –	- -
	Aratchy and kangany, of the Maha Vidahn Pairo, at 18 *s.* each.	- - - -	- - -	- - -	1 16 –	- -
	Caltura—					
(24)	Maha - - - - Vidahn - - - - Modeliar - - - -	M. de Fonseka -	1 Oct. 1837	The Governor, under an Act.	63 – –	- -
(25)	Mohandiram - - -	- - - - -	- - -	- - -	27 – –	- -
	Five pattebendies, at 9 *l.* each	- - - - -	- - -	- - -	45 – –	- -
	Headmoorman - - -	- - - - -	- - -	- - -	36 – –	- -
	Modeliar of the district -	- - - - -	- - -	- - -	12 – –	- -
	Negombo—					
(26)	Maha vidahn mohandiram -	- - - - -	- - -	- - -	44 – –	- -
	Pattebendy - - -	- - - - -	- - -	- - -	9 – –	- -

The Revenues of the Colony.

(1) (2) Their duties are the same as those aforementioned.—Length of service: (1) 32 years 8 months.
(3) (4) (5) (6) (7) Their duties are the same as those of other headmen.—Length of service: (3) (4) (5) 7 years 10 months; (6) 9 years 6 months; (7) 7 years 10 months.
(8) Attached to the Rattemahatmeyas.
(9) (10) (11) (12) (13) Their duties are the same as those aforementioned.—Length of service: (9) 15 years 3 months; (10) 1 year 6 months.

Amount of Fees during the Year 1843, in Sterling Value.	Whether the Principal be allowed a House for his personal Residence, or what Allowance, if any, for House Rent or Quarters.	Whether the Office be held by Principal in conjunction with any, and what other Civil, Military, or Naval Office or Appointment, or Place of Profit, in any Colony, or on the Establishment of the United Kingdom. If the Office be held by a Military or Naval Officer, whether upon Full or Half Military or Naval Pay, the Total Amount of Pay and Allowances of every kind actually received by him in addition to the Profits of his Office.	Period During which the Officer has been Absent from the Colony during the Year 1843.	Whether the Principal enjoy any, and what other Advantage or Profit, not required to be stated in the preceding Columns.	Date of First Appointment under the Colonial Government.
£. s. d.					
- - -	- - -	- - - - - - - -	- - -	- - -	1 Apr. 1810.
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- - -	- - -	- - - - - - - -	- - -	- - -	1 Mar. 1826.
- - -	- - -	- - - - - - - -	- - -	- - -	1 Mar. 1826.
- - -	- - -	- - - - - - - -	- - -	- - -	1 Mar. 1836.
- - -	- - -	- - - - - - - -	- - -	- - -	1 July 1833.
- - -	- - -	- - - - - - - -	- - -	- - -	1 Mar. 1836.
—					
- - -	- - -	- - - - - - - -	- - -	- - -	1 Oct. 1829.
- - -	- - -	- - - - - - - -	- - -	- - -	1 June 1842.
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- - -	- - -	- - - - - - - -	- - -	- - -	19 Dec. 1827.
- - -	- - -	- - - - - - - -	- - -	- - -	24 Nov. 1818.
- - -	- - -	- - - - - - - -	- - -	- - -	10 Feb. 1825.
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- - -	- - -	- - - - - -	- - -	- - -	14 Nov. 1811.
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- 6 10	—				
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(14) (15) (16) Their duties are the same as those of other headmen.—Length of service: (14) (15) (16) 6 years 1 month.

(17) Attached to the Rattemahatmeyas.

(18) to (26) Employed in the protection of the Customs' Revenue by preventing smuggling, &c.—Length of service: (18) 34 years 7 months; (24) 17 years 4 months.

(*continued*)

—	OFFICE.	NAME.	Date of Appointment.	By whom Appointed, and under what Instrument.	Annual Salary in British or Army Sterling.	From what Fund the Salary is paid.
	REVENUE—*continued.*					
	Kaigalle:				£. s. d.	
	Native Headmen:					
(1)	Dessave of the three Korles -	E. D. R. Mudianse -	24 Sept. 1832	-- The Governor, under an Act.	147 12 –	- -
	Contingencies:					
	Colombo:					
(2)	Extra Clerk - - - -	- - - -	- - -	- - -	30 – –	- -
(3)	Clerk of the Dutch Records -	- - - -	- - -	- - -	25 – –	- -
(4)	Conicoply - - - -	- - - -	- - -	- - -	12 – –	- -
(5)	Thombo Holder - - -	Mr. J. L. Perera -	13 July 1839	The Governor -	90 – –	- -
(6)	Maha Modeliar - - -	D. D. Illangakoon -	19 March 1834	-- Ditto, under an Act.	237 12 –	- -
(7)	Mohandiram of the Basnaike Nille.	- - - -	- - -	- - -	28 16 –	- -
(8)	Three watchers at Mount Lavinia at 6*l.* 15*s.* each.	- - - -	- - -	- - -	20 5 –	- -
	Cinnamon Department:					
(9)	Clerk - - - - -	- - - -	- - -	- - -	36 – –	- -
(10)	Modeliar of the Mutwal and Wellitere Districts.	- - - -	- - -	- - -	38 5 –	- -
	Mutwal—					
(11)	Vidahn - - - -	- - - -	- - -	- - -	18 – –	
	Gumerale - - - -	- - - -	- - -	- - -	13 10 –	
(12)	Wellitere—Mohandiram - -	- - - -	- - -	- - -	18 – –	
	Caluamodere—					
(13)	Modeliar - - - -	- - - -	- - -	- - -	40 7 –	
	Mohandiram - - -	- - - -	- - -	- - -	18 – –	
	Marendahn—					
(14)	Mohandiram - - -	G. D. A. Rajepakse -	6 Nov. 1843	-- The Governor, under an Act.	62 5 –	
(15)	Three Aratchies, two at 18*l.* each, and one at 13*l.* 10*s.*	- - - -	- - -	- - -	49 10 –	
	38 Lascoreens at 9*l.* 2*s.* 6*d.* each.	- - - -	- - -	- - -	346 15 –	
(16)	Kadirane—Nine Lascoreens at 9*l.* 2*s.* 6*d.* each.	- - - -	- - -	- - -	82 2 6	- -
	Ekelle—					
(17)	Kangany - - - -	- - - -	- - -	- - -	13 10 –	- -
	6 Lascoreens at 9*l.* 2*s.* 6*d.* each.	- - - -	- - -	- - -	54 15 –	- -
	Commutation Department:					
(18)	Two translators at 27*l.*, and 22*l.* 10*s.*	- - - -	- - -	- - -	49 10 –	- -
	Arrack Department:					
(19)	Native writer - - -	- - - -	- - -	- - -	22 10 –	- -
(20)	Passport ditto - - -	- - - -	- - -	- - -	15 – –	- -
(21)	Aratchy - - - -	- - - -	- - -	- - -	13 10 –	- -
(22)	Kangany - - - -	- - - -	- - -	- - -	10 16 –	- -
(23)	Five peons at 7*l.* 4*s.* each -	- - - -	- - -	- - -	36 – –	- -
(24)	Bell-ringer - - - -	- - - -	- - -	- - -	3 12 –	- -
	Caltura:					
(25)	Overseer of the Botanic Garden	- - - -	- - -	- - -	16 4 –	- -
(26)	Three labourers, at 6*l.* 15*s.* each.	- - - -	- - -	- - -	20 5 –	- -

The Revenues of the Colony.

(1) His duties are the same as other headmen.—Length of service: 12 years 3 months.
(2) To assist the other clerks.
(3) In charge of the Dutch records.
(4) Counts money, &c.
(5) Grants extracts from the Thombos when applied for by individuals.—Length of service: 47 years.
(6) (7) Their duties are the same as those of other headmen.—Length of service: (6) 42 years.
(8) In charge of the Government ground at Mount Lavinia.

Amount of Fees during the Year 1843, in Sterling Value.	Whether the Principal be allowed a House for his personal Residence, or what Allowance, if any, for House Rent or Quarters.	Whether the Office he held by Principal in conjunction with any, and what other Civil, Military, or Naval Office or Appointment, or Place or Profit, in any Colony, or on the Establishment of the United Kingdom. If the Office be held by a Military or Naval Officer, whether upon Full or Half Military or Naval Pay, the Total Amount of Pay and allowances of every kind actually received by him in addition to the Profits of his Office.	Period during which the Officer has been Absent from the Colony during the Year 1843.	Whether the Principal enjoy any, and what other Advantage or Profit, not required to be stated in the preceding Columns.	Date of First Appointment under the Colonial Government.
£. s. d.					
- - -	- - -	- - - - - - - -	- - -	- - -	1 Aug. 1842.
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- - -	- - -	- - - - - - - -	- - -	- - -	15 Feb. 1802.
- - -	- - -	- - Chief Interpreter of the Governor's Gate, with 108*l.* 18*s.* a year. (*Vide* p. 330.)	- - -	- - -	13 Dec. 1791.
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- - -	- - -	- - - - - - - -	- - -	- - -	23 Aug. 1833.
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—	OFFICE.	NAME.	Date of Appointment.	By whom Appointed, and under what Instrument.	Annual Salary in British or Army Sterling.	From what Fund the Salary is paid.
	REVENUE—*continued.*				£. s. d.	
	Chilaw:					
(1)	Assistant salt storekeeper at Calpentyn.	- - - -	- - -	- - -	9 – –	- -
(2)	Fifteen watchers at Putlam, at 7 *l.* 4 *s.* each.	- - - -	- - -	- - -	108 – –	- -
(3)	Head watcher at Carativoe -	- - - -	- - -	- - -	36 – –	- -
(4)	Two watchers at Calpentyn, at 7 *l.* 4 *s.* each.	- - - -	- - -	- - -	14 8 –	- -
(5)	Head watcher at Natchicalle -	- - - -	- - -	- - -	36 – –	- -
(6)	Twelve watchers, at 7 *l.* 4 *s.* each	- - - -	- - -	- - -	86 8 –	- -
	Kaigalle:					
(7)	Dessave of Four Korles - -	Molligodde R. S. A. H. Mudianse.	29 Aug. 1843	- - The Governor, under an Act.	126 – –	- -
(8)	Three messengers, at 9 *l.* each -	- - - -	- - -	- - -	27 – –	- -
(9)	Three ditto, for guarding the cash chest, at 9 *l.* each.	- - - -	- - -	- - -	27 – –	- -
(10)	Excise peon - - - -	- - - -	- - -	- - -	9 – –	- -
	Commutation Department:					
(11)	Three clerks and translators, one at 45 *l.*, and two at 27 *l.* each.	- - - -	- - -	- - -	99 – –	- -
(12)	Four assessors, at 36 *l.* each -	- - - -	- - -	- - -	144 – –	- -
	Kurnegalle:					
(13)	Two clerks, at 42 *l.* and 30 *l.* -	- - - -	- - -	- - -	72 – –	
(14)	Three translators, at 30 *l.* each	- - - -	- - -	- - -	90 – –	
(15)	Assistant interpreter - -	- - - -	- - -	- - -	48 – –	
(16)	Native writer - - -	- - - -	- - -	- - -	10 16 –	
(17)	Webadde Mohandiram - -	- - - -	- - -	- - -	45 – –	
(18)	Government agent for the Southern Province.	George Hinde Cripps, esq.	1 Nov. 1838	- - The Governor, by notification.	1,000 – –	The Revenues of the Colony.
(19)	Assistant at Galle - - -	Henry Templer, esq. -	1 Feb. 1843	- ditto - -	300 – –	- -
(20)	Ditto - at Matura - - -	Hon. Gerald Chetwynd Talbot.	- ditto -	- ditto - -	550 – –	- -
(21)	Ditto - at Hambantotte -	Philip Watson Braybrooke, esq.	1 Nov. 1843	- ditto - -	275 – –	- -
(22)	Ditto - at Ratnapoora - -	Francis Price, esq. -	1 May 1840	- ditto - -	325 – – with four years annual increase.	- -
	Galle:					
(23)	Head clerk - - - -	Mr. H. L. Alvis -	1 April 1837	The Governor -	110 – –	- -
(24)	2d ditto - - - -	Mr. P. Hunsen -	1 June 1809	- ditto - -	75 – –	- -

(1) (2) (3) (4) (5) (6) Attached to the Salt Department.
(7) His duties are the same as those of other headmen.
(8) Attached to the Dessave.
(9) The duties of these officers appear by their titles.
(10) Employed in seizing arrack illicitly imported.
(11) to (17) Their duties are the same as those aforementioned.

Amount of Fees during the Year 1843, in Sterling Value.	Whether the Principal be allowed a House for his personal Residence, or what Allowance, if any, for House Rent or Quarters.	Whether the Office be held by Principal in conjunction with any, and what other Civil, Military, or Naval Office or Appointment, or Place of Profit, in any Colony, or on the Establishment of the United Kingdom. If the Office be held by a Military or Naval Officer, whether upon Full or Half Military or Naval Pay, the Total Amount of Pay and Allowances of every kind actually received by him in addition to the Profits of his Office.	Period during which the Officer has been Absent from the Colony during the Year 1843.	Whether the Principal enjoy any, and what other Advantage or Profit, not required to be stated in the preceding Columns.	Date of First Appointment under the Colonial Government.
£. s. d.					
- - -	- - -	- - A justice of the peace for the district of Four Korles, for which no salary is allowed.	- - -	- - -	1 Jan. 1843.
- - -	None - -	- - Collector of customs (*vide* p. 348), fiscal (*vide* p. 376), and a justice of the peace for the Southern Province, and a member of the Sub-Committee of Education at Galle, for which no salary is allowed.	Never -	None - -	25 Nov. 1822.
- - -	- ditto - -	- - A justice of the peace for the Southern Province, and deputy fiscal at Galle, for which no salary is allowed.	ditto -	ditto - -	4 Aug. 1840.
- - -	- A Government-house allowed, for which he pays a rental of 20 *l.* p'ann.	- - A justice of the peace for the Southern Province, and deputy fiscal at Matura, for which no salary is allowed.	ditto -	ditto - -	23 June 1838.
- - -	- ditto - -	- - District judge, with 275 *l.* a year (*vide* p. 364); a justice of the peace, coroner, and deputy fiscal at Hambantotte, for which no salary is allowed.	ditto -	ditto - -	24 Aug. 1841.
7 15 -	- ditto - -	- - District judge of Colombo, No. 6, with 325 *l.* a year (*vide* p. 362); and a justice of the peace and coroner for the District of Colombo, No. 6, and deputy fiscal at Ratnapoora, for which no salary is allowed.	ditto -	ditto - -	12 Oct. 1832.
- - -	- - -	- - - - - - - -	- - -	- - -	1 Jan. 1814.
- - -	- - -	- - - - - - - -	- - -	- - -	1 Mar. 1800.

([18]) The duties of this officer are the same as those of the agent for the Western Province, with the addition of issuing and cashing drafts for the payment of the troops, and all other Government expenditure, and the charge of the Post-office.—Length of service: 21 years 1 month.

([19]) ([20]) ([21]) ([22]) ([23]) ([24]) Their duties are the same as those in the Western Province.—Length of service: ([19]) 3 years 5 months; ([20]) 5 years 6 months; ([21]) 2 years 4 months; ([22]) 11 years 3 months; ([23]) 27 years 6 months; ([24]) 41 years 7 months.

(*continued*)

—	OFFICE.	NAME.	Date of Appointment.	By whom Appointed, and under what Instrument.	Annual Salary in British or Army Sterling.	From what Fund the Salary is paid.
	REVENUE—*continued.*				£. s. d.	
	Galle—*continued.*					
(1)	Third clerk	A. C. De Vos	1 April 1831	The Governor	60 – –	The Revenues of the Colony.
(2)	Four clerks, at 40 *l.*, 30 *l.*, 27 *l.*, and 18 *l.*	–	–	–	115 – –	–
(3)	Shroff	A. L. M. C. Markar	1 Nov. 1841	The Governor	54 – –	–
(4)	Assistant ditto	–	–	–	27 7 6	–
(5)	Translator	–	–	–	18 – –	–
(6)	Malabar interpreter and translator, and in charge of stores.	–	–	–	11 4 –	–
(7)	Interpreter and native writer of the Commutation department.	–	–	–	18 – –	–
(8)	Native writer	–	–	–	14 8 –	–
(9)	Bookbinder	–	–	–	9 – –	–
(10)	Tom-tom beater	–	–	–	3 12 –	–
(11)	Lamplighter	–	–	–	10 4 9	–
(12)	Two street-sweepers, at 2 *l.* 5 *s.* each.	–	–	–	4 10 –	–
(13)	Eight messengers, two at 8 *l.* and six at 7 *l.* each.	–	–	–	58 – –	–
	Native Headmen:					
(14)	Modeliar and interpreter	N. Dias	1 May 1830	The Governor, under an Act.	90 – –	–
(15)	Mohandiram and assistant ditto	–	–	–	22 10 –	–
(16)	Two vidahn aratchies of the Four Gravets and Bentotte, at 10 *l.* 16 *s.* and 4 *l.* 10 *s.*	–	–	–	15 6 –	–
(17)	Modeliar of the Gangebodde pattoo.	C. Silva	15 July 1842	The Governor, under an Act.	50 – –	–
(18)	Ditto of Bentotte and the Walalawitty korle.	D. A. D. Silva	1 Jan. 1814	ditto	50 – –	–
(19)	Ditto of the Talpe pattoo	J. F. W. Obeyesekere	18 Dec. 1813	ditto	50 – –	–
(20)	Ditto of the Wellebodde pattoo	J. Dias	1 Nov. 1836	ditto	50 – –	–
	Matura:					
(21)	Head clerk	Mr. G. E. Ernst	1 Jan. 1834	The Governor	50 – –	–
(22)	Two clerks, at 45 *l.* and 22 *l.* 10 *s.*	–	–	–	67 10 –	–
(23)	Third clerk	Mr. A. E. Smith	1 Nov. 1834	The Governor	36 – –	–
(24)	Shroff	–	–	–	36 – –	–
(25)	Native writer	–	–	–	14 8 –	–
(26)	Tom-tom beater	–	–	–	3 12 –	–
(27)	Five messengers, one at 8 *l.* and four at 7 *l.* each.	–	–	–	36 – –	–
	Native Headmen:					
(28)	Modeliar and interpreter	D. L. Perera	1 Jan. 1810	The Governor, under an Act.	60 – –	–
(29)	Vidahn aratchy of the Four Gravets.	–	–	–	10 16 –	–
(30)	Modeliar of the Gangebodde pattoo.	J. L. Philipsz	6 Dec. 1833	The Governor, under an Act.	60 – –	–

(1) to (10) Their duties are the same as those in the Western Province.—Length of service: (1) 24 years; (3) 9 years.

(11) (12) The duties of these officers appear by their titles.

Amount of Fees during the Year 1843, in Sterling Value.	Whether the Principal be allowed a House for his personal Residence, or what Allowance, if any, for House Rent or Quarters.	Whether the Office be held by Principal in conjunction with any, and what other Civil, Military, or Naval Office or Appointment, or Place of Profit, in any Colony, or on the Establishment of the United Kingdom. If the Office be held by a Military or Naval Officer, whether upon Full or Half Military or Naval Pay, the Total Amount of Pay and Allowances of every kind actually received by him in addition to the Profits of his Office.	Period during which the Officer has been Absent from the Colony during the Year 1843.	Whether the Principal enjoy any, and what other Advantage or Profit, not required to be stated in the preceding Columns.	Date of First Appointment under the Colonial Government.
£. s. d.					
19 10 6	- - -	- - Deputy fiscal at Galle, for which no salary is allowed.	- - -	Is a notary public	1 Jan. 1815.
- - -	- - -	- - - - - - - - -	- - -	- - -	1 Jan. 1835.
- - -	- - -	- - - - - - - - -	- - -	- - -	24 April 1815.
- - -	- - -	- - Deputy coroner for the Gangebodde pattoo, in the district of Galle, for which no salary is allowed.	- - -	- - -	18 Aug. 1819.
- - -	- - -	- - Deputy coroner for the Bentotte and the Wallawitty korle, in the district of Amblangodde, for which no salary is allowed.	- - -	- - -	June 1803.
- - -	- - -	- - Deputy coroner for the Talpe patto, in the district of Galle, for which no salary is allowed.	- - -	- -	21 Sept. 1799.
- - -	- - -	- - Deputy coroner of the Wellebodde pattoo, in the districts of Amblangodde and Galle, for which no salary is allowed.	- - -	- - -	1 Nov. 1831.
- - -	- - -	- - - - - -	- - -	- - -	1 Oct. 1818.
26 2 1	- - -	- - - - - - - -	- - -	- - -	1 Aug. 1835.
- - -	- - -	- - - - - - - -	- - -	- - Receives as a contingency 18 *l.* a year.	1 Jan. 1810.
- - -	- - -	- - A justice of the peace and deputy coroner of the Gangebodde pattoo, and the Four Baygams in the district of Matura, for which no salary is allowed.	- - -	- - -	24 April 1823.

([13]) to ([30]) Their duties are the same as those in the Western Province.—Length of service: ([14]) 28 years 8 months; ([17]) 24 years, 8 months; ([18]) 41 years; ([19]) 48 years; ([20]) 7 years 4 months; ([21]) 26 years; ([23]) 18 years, ([28]) 34 years; ([30]) 23 years.

(*continued*)

—	OFFICE.	NAME.	Date of Appointment.	By whom Appointed, and under what Instrument.	Annual Salary in British or Army Sterling.	From what Fund the Salary is paid.
	REVENUE—*continued.*					
	Matura—*continued.*					
	Native Headmen—*continued.*				£. s. d.	
(1)	Modeliar of the Belligam korle	P. A. C. Illangakoon	22 Feb. 1815	-- The Governor, under an Act.	60 – –	- -
(2)	Ditto of the Morowa korle -	-- D. H. P. W. Goonetilleke.	29 Apr. 1829	- ditto - -	60 – –	- -
(3)	Ditto of the Wellebodde pattoo	D. A. Dissenaike -	24 Apr. 1813	- ditto - -	60 – –	- -
(4)	Ditto of the Kandebodde pattoo	D. J. Rodrigo - -	30 June 1830	- ditto - -	60 – –	- -
	Hambantotte:					
(5)	Head clerk - - - - -	Mr. C. Perkins -	1 Mar. 1837	The Governor -	65 – –	- -
(6)	2d - ditto - - - -	Mr. H. F. Jansz -	1 Feb. 1840	- ditto - -	55 – –	- -
(7)	3d - ditto - - - -	- - - -	- - -	- - -	40 – –	- -
(8)	Shroff - - - - -	- - - -	- - -	- - -	35 – –	- -
(9)	Native writer - - - -	- - - -	- - -	- - -	10 16 –	- -
(10)	Five messengers, at 9 *l.* each -	- - - -	- - -	- - -	45 – –	- -
	Salt Department:					
(11)	Clerk and superintendent -	Mr. J. H. De Silva -	15 May 1834	The Governor -	63 – –	- -
(12)	Two storekeepers, at 45 *l.* and 22 *l.* 10 *s.*	- - - -	- - -	- - -	67 10 –	. -
(13)	Assistant storekeeper - -	- - - -	- - -	- - -	13 10 –	
(14)	Two constables, at 30 *l.* each -	- - - -	- - -	- -	60 – –	
(15)	Carpenter - - - -	- - - -	- - -	- - -	18 – –	
(16)	Blacksmith - - - -	- - - -	- - -	- - -	10 16 –	
(17)	Two measuremen, at 6 *l.* 19 *s.* 6 *d.* and 4 *l.* 10 *s.*	- - - -	- - -	- - -	11 9 6	
(18)	Four peons, at 9 *l.* each - -	- - - -	- - -	- - -	36 – –	
	Native Headmen:					
(19)	Modeliar and interpreter, and modeliar of the Magam pattoo.	M. De Silva - -	1 June 1837	-- The Governor, under an Act.	64 – –	
(20)	Ditto of the Girreway pattoo -	D. J. W. Tinnekoon -	1 Feb. 1838	- ditto - -	75 12 –	- -
(21)	Three vidahns of Bootel, Bootel Videratti, and Kongelle Bintenne, at 7 *l.* 4 *s.*, 7 *l.* 4 *s.*, and 3 *l.* 12 *s.*	- - - -	- - -	- - -	18 – –	- -
(22)	Two vidahn aratchies of Magam pattoo, at 18 *l.* each.	- - - -	- - -	- -	36 – –	- -
	Ratnapoora:					
(23)	Clerk - - - - -	Mr. C. A. Markus -	1 Oct. 1833	The Governor -	60 – –	- -
(24)	Ditto - - - - -	- - - -	- - -	- - -	18 – –	- -
(25)	Shroff - - - - -	- - - -	- - -	- - -	36 – –	- -
(26)	Three messengers, at 7 *l.* 4 *s.* each	- - - -	- - -	- - -	21 12 –	- -
	Native Headmen:					
(27)	Modeliar, interpreter, and translator.	Don Moses - -	1 Jan. 1834	-- The Governor, under an Act.	50 – –	- -
(28)	Dessave of the Kunewitte, Nawedoon, and Kukul korles.	- - Eknelligodde, M., A. K. W. Nileme.	5 Jan. 1839	- ditto - -	60 – –	- -
(29)	Rattemahatunga of the Kaddewatte and Nudde korles.	Wattegedere - -	16 Sept. 1837	- ditto - -	50 – –	- -

The Revenues of the Colony.

(1) to (10) Their duties are the same as those aforementioned.—Length of Service: (1) 35 years; (2) 37 years 5 months; (3) 36 years; (4) 27 years; (5) 33 years 3 months; (6) 5 years.
(11) to (18) Attached to the Salt Department.—Length of Service: (11) 9 years 6 months.

Amount of Fees during the Year 1843, in Sterling Value. £. s. d.	Whether the Principal be allowed a House for his personal Residence, or what Allowance, if any, for House Rent or Quarters.	Whether the Office be held by Principal in conjunction with any, and what other Civil, Military, or Naval Office or Appointment, or Place of Profit, in any Colony, or on the Establishment of the United Kingdom. If the Office be held by a Military or Naval Officer, whether upon Full or Half Military or Naval Pay, the Total Amount of Pay and Allowances of every kind actually received by him in addition to the Profits of his Office.	Period during which the Officer has been Absent from the Colony during the Year 1843.	Whether the Principal enjoy any, and what other Advantage or Profit, not required to be stated in the preceding Columns.	Date of First Appointment under the Colonial Government.
- - -	- - -	- - Deputy coroner of the Belligam korle, and Tottemoney, in the district of Matura, for which no salary is allowed.	- - -	- - -	4 June 1809.
- - -	- - -	- - Deputy coroner of the Morowa Corle, in the district of Matura, for which no salary is allowed.	- - -	- - -	1805.
- - -	- - -	- - Ditto of the Wellebodde pattoo, in ditto, ditto.	- - -	- - -	25 Aug. 1809
- - -	- - -	- - Ditto of the Kandebodde pattoo, in ditto, ditto.	- - -	- - -	21 June 1817.
- - -	- - -	- - - - - - - -	- - -	- - -	1 Oct. 1839.
- - -	- - -	- - - - - - - -	- - -	- - -	1 Feb. 1840.
- - -	- - -	- - - - - - - -	- - -	- - -	1 July 1834.
- - -	- - -	- - Deputy coroner for the Mahagam pattoo, in the district of Hambantotte, for which no salary is allowed.	- - -	- - -	1 Oct. 1824.
- - -	- - -	- - Ditto of the Girreway pattoo, in the district of Tangalle, ditto.	- - -	- - -	1 Feb. 1838.
- - -	- - -	- - - - - - - -	- - -	- - -	1 Apr. 1819.
- - -	- - -	- - - - - - - -	- - -	- - -	1 Mar. 1820.
- - -	- - -	- - Deputy coroner of the Navedoon, Kukool, and Kuruwitte korles, in the district of Colombo, No. 6, for which no salary is allowed.	- - -	- - -	July 1829.
- - -	- - -	- - Deputy coroner of the Nudde and Kaddewitte korles, in the district of Colombo, No. 6, for which no salary is allowed.	- - -	- - -	Sept. 1830.

([19]) to ([29]) Their duties are the same as those aforementioned.—Length of service: ([19]) 19 years 3 months; ([20]) 5 years 11 months; ([23]) 24 years 9 months; ([27]) 24 years 9 months; ([28]) 14 years 5 months; ([29]) 13 years 3 months.

(*continued*)

—	OFFICE.	NAME.	Date of Appointment.	By whom Appointed, and under what Instrument.	Annual Salary in British or Army Sterling.	From what Fund the Salary is paid.
	REVENUE—*continued.*					
	Ratnapoora—*continued.*					
	Native Headmen—*continued.*				£. s. d.	
(1)	Rattemahatunga of the Attekalan and Kolanna korles.	--Makundura, D. S. P. M. Banda	15 May 1839	--The Governor, under an Act.	50 – –	The revenues of the Colony.
(2)	Twelve messengers, at 7 *l.* 4 *s.* each	- - - -	- - -	- - -	86 8 –	- -
	Fixed Allowances.					
	Fisher Headmen:					
(3)	Galle, mohandiram and head of the fishers.	- - - -	- - -	- - -	13 10 –	- -
(4)	Wellebodde pattoo—					
	Pattengattyn mohandiram -	- - - -	- - -	- - -	9 – –	- -
	Pattengattyn - - -	- - - -	- - -	- - -	4 10 –	- -
(5)	Amblangodde—					
	Maha vidahn - - -	- - - -	- - -	- - -	13 10 –	- -
	Pattengattyn - - -	- - - -	- - -	- - -	7 4 –	- -
(6)	Talpe pattoo—					
	Maha vidahn - - -	- - - -	- - -	- - -	9 – –	- -
	2 pattengattyns, at 4 *l.* 10 *s.* each	- - - -	- - -	- - -	9 – –	- -
(7)	Matura, maha vidahn - -	- - - -	- - -	- - -	13 10 –	- -
(8)	Belligam—					
	Maha vidahn - - -	- - - -	- - -	- - -	13 10 –	- -
	Pattebendy - - -	- - - -	- - -	- - -	9 – –	- -
(9)	Mirisse - ditto - - -	- - - -	- - -	- - -	9 – –	- -
(10)	Deondra - ditto - - -	- - - -	- - -	- - -	9 – –	
(11)	Gandurah ditto - - -	- - - -	- - -	- - -	9 – –	
(12)	Hambantotte—					
	Maha vidahn mohandiram -	- - - -	- - -	- - -	13 10 –	
	Maha vidahn - - -	- - - -	- - -	- - -	9 – –	
	Pattebendy - - -	- - - -	- - -	- - -	9 – –	
	Contingencies.					
	Galle:					
	Cinnamon Department:					
(13)	Wellitotte—					
	Kungarry - - - -	- - - -	- - -	- - -	13 10 –	
	3 vidahn aratchies of Wellitotte, Cosgodde, and Mudampe, at 9 *l.* each.	- - - -	- - -	- - -	27 – –	- -
(14)	Dadalle—					
(15)	Modeliar - - - -	--J. Mendis, wickremenaike.	1 May 1825	--The Governor, under an Act.	50 8 –	- -
	Leine arachy - - -	- - - -	- - -	- - -	13 8 –	- -
	Vidahn - - - -	- - - -	- - -	- - -	16 16 –	- -
	Medical:					
(16)	Two native vaccinators, at 27 *l.* each.	- - - -	- - -	- - -	54 – –	- -
	Matura:					
(17)	Chief interpreter of the Governor's gate.	D. D. Illangakoon -	1 Jan. 1810	--The Governor, under an Act.	108 18 –	- -
(18)	Native vaccinator - - -	- - - -	- - -	- - -	27 – –	- -
	Hambantotte:					
(19)	Native vaccinator at Tangalle -	- - - -	- - -	- - -	36 – –	- -
	Ratnapoora:					
(20)	Two native vaccinators, at 22 *l.* 10 *s.* each.	- - - -	- - -	- - -	45 – –	- -
(21)	Government Agent for the Eastern Province.	--John Stratford Rodney, esq.	21 Sept. 1842	--The Governor, by notification.	1,200 – –	- -

(1) His duties are the same as those aforementioned.—Length of service, 19 years 9 months.
(2) Attached to the Dessave and the Rattemahatungas.
(3) to (12) Their duties are the same as those of other fisher headmen.

Amount of Fees during the Year 1843, in Sterling Value.	Whether the Principal be allowed a House for his personal Residence, or what Allowance, if any, for House Rent or Quarters.	Whether the Office be held by Principal in conjunction with any, and what other Civil, Military, or Naval Office or Appointment, or Place of Profit, in any Colony, or on the Establishment of the United Kingdom. If the Office be held by a Military or Naval Officer, whether upon Full or Half Military or Naval Pay, the Total Amount of Pay and Allowances of every kind actually received by him in addition to the Profits of his Office.	Period during which the Officer has been Absent from the Colony during the Year 1843.	Whether the Principal enjoy any, and what other Advantage or Profit, not required to be stated in the preceding Columns.	Date of First Appointment under the Colonial Government.
£. s. d.					
- - -	- - -	- - Deputy coroner of the Attekalan and Kolona korles, in the district of Colombo, No. 6, for which no salary is allowed.	- - -	- - -	March 1825.
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—	OFFICE.	NAME.	Date of Appointment.	By whom Appointed, and under what Instrument.	Annual Salary in British or Army Sterling.	From what Fund the Salary is paid.
	REVENUE—*continued.*				£. s. d.	
(1)	Assistant at Trincomale - -	- - John Thomas Tranchell, esq.	1 Feb. 1842	- - The Governor, by notification.	380 – – with four years annual increase.	- -
(2)	Ditto at Batticaloa - -	Robert Atherton, esq. -	14 July 1839	- - ditto - -	410 – – with four years annual increase.	- -
	Trincomale:					
(3)	Head clerk - - - - -	Mr. J. B. Raux -	1 July 1836	The Governor -	120 – –	- -
(4)	2d ditto - - - - -	Mr. R. B. Holgate -	9 April 1841	- ditto - -	80 – –	- -
(5)	3d ditto - - - - -	- - Mr. C. F. Vanderhoeven.	- ditto -	- ditto - -	50 – –	- -
(6)	Two clerks at 40 *l.* and 30 *l.* -	- - - - -	- - -	- - -	70 – –	- -
(7)	Shroff - - - - - -	- - T. C. Superayen Chitty.	17 Sep. 1831	The Governor -	72 – –	- -
(8)	Native writer - - - - -	- - - -	- - -	- - -	10 2 6	- -
(9)	Salt storekeeper - - -	- - - -	- - -	- - -	18 – –	- -
(10)	Storekeeper at Nillawelly -	- - - -	- - -	- - -	36 – –	- -
(11)	Two measuremen, at 6 *l.* 15 *s.* each.	- - - -	- - -	- - -	13 10 –	- -
(12)	Two watchers, at 9 *l.* each -	- - - -	- - -	- - -	18 – –	- -
(13)	Tom-tom beater - - -	- - - -	- - -	- - -	4 10 –	- -
(14)	Nine messengers, 1 at 10 *l.* 2 *s.* 6 *d.* and 8 at 7 *l.* 17 *s.* 6 *d.* each.	- - - -	- - -	- - -	73 2 6	- -
	Native Headmen:					
(15)	Chief modeliar of the province, and interpreter to the agent.	- - S. M. Cusim, L. Markair.	1 Nov. 1834	- - The Governor, under an Act.	90 – –	The revenues of the Colony.
(16)	Mohandiram and translator -	- - - -	- - -	- - -	40 – –	
(17)	Mudianse of the Moor pattoos of Tamankudde.	- - - -	- - -	- - -	18 – –	
(18)	Two messengers, at 4 *l.* 10 *s.* each	- - - -	- - -	- - -	9 – –	
(19)	Waniah of Tumblegam - -	- - - -	- - -	- - -	30 – –	
(20)	Odear of ditto - - -	- - - -	- - -	- - -	9 – –	
(21)	Two messengers, at 4 *l.* 10 *s.* each	- - - -	- - -	- - -	9 – –	
(22)	Wanniah of Cattocolam - -	- - - -	- - -	- - -	30 – –	
(23)	Odear of ditto - - -	- - - -	- - -	- - -	9 – –	- -
(24)	Two messengers, at 4 *l.* 10 *s.* each	- - - -	- - -	- - -	9 – –	- -
(25)	Waniah of Cottraar - -	- - - -	- - -	- - -	30 – –	- -
(26)	Odear of ditto - - -	- - - -	- - -	- - -	9 – –	- -
(27)	Two messengers, at 4 *l.* 10 *s.* each	- - - -	- - -	- - -	9 – –	- -
(28)	Two odears, at Trincomale, at 9 *l.* each.	- - - -	- - -	- - -	18 – –	- -
	Batticaloa:					
(29)	Head clerk - - - - -	Mr. C. Stephen -	1 Jan. 1830	The Governor -	70 – –	- -
(30)	Two ditto, at 40 *l.* and 30 *l.* -	- - - -	- - -	- - -	70 – –	- -
(31)	Shroff - - - - - -	- - - -	- - -	- - -	22 10 –	- -
(32)	Conicoply of the salt-store -	- - - -	- - -	- - -	10 16 –	- -
(33)	Two watchers of ditto, at 9 *l.* each.	- - - -	- - -	- - -	18 – –	- -
(34)	Native writer - - -	- - - -	- - -	- - -	12 12 –	- -
(35)	Tom-tom beater - - -	- - - -	- - -	- - -	4 10 –	- -
(36)	Two messengers, at 6 *l.* 6 *s.* each	- - - -	- - -	- - -	12 12 –	- -
	Native Headmen:					
(37)	Modeliar and interpreter - -	- - - -	- - -	- - -	40 – –	- -
(38)	Wanniah of Corle and Eraoer pattoos.	- - - -	- - -	- - -	12 – –	- -
(39)	Two odears, at 4 *l.* 10 *s.* each -	- - - -	- - -	- - -	9 – –	- -
(40)	Messenger - - - - -	- - - -	- - -	- - -	4 10 0	- -

(1) to (28) Their duties are the same as those in the other provinces.—Length of service: (1) 5 years 3 months; (2) 11 years 2 months; (3) 19 years 9 months; (4) 7 years 4 months; (5) 13 years 5 months; (7) 7 years 8 months; (15) 10 years 11 months.

Amount of Fees during the Year 1843, in Sterling Value.	Whether the Principal be allowed a House for his personal Residence, or what Allowance, if any, for House Rent or Quarters.	Whether the Office be held by Principal in conjunction with any, and what other Civil, Military, or Naval Office or Appointment, or Place of Profit, in any Colony, or on the Establishment of the United Kingdom. If the Office be held by a Military or Naval Officer, whether upon Full or Half Military or Naval Pay, the Total Amount of Pay and Allowances of every kind actually received by him in addition to the Profits of his Office.	Period during which the Officer has been Absent from the Colony during the Year 1843.	Whether the Principal enjoy any, and what other Advantage or Profit, not required to be stated in the preceding Columns.	Date of First Appointment under the Colonial Government.
£. s. d.					
- - -	None - -	- - A justice of the peace for the Eastern Province, for which no salary is allowed.	Never -	None - -	29 Sep. 1838.
- - -	- - A Government house allowed, for which he pays a rental of 20 *l.* per annum.	- - District Judge, with 410 *l.* a year (*vide* p. 364), and a justice of the peace and coroner for the district of Butticaloa, for which no salary is allowed.	ditto - -	ditto - -	4 Nov. 1832.
- - -	- - -	- - Deputy fiscal at Trincomale, for which no salary is allowed.	- - -	- - -	May 1824.
- - -	- - -	- - - - - - - - -	- - -	- - -	1 Aug. 1836.
- - -	- - -	- - - - - - - - -	- - -	- - -	1 May 1831.
- - -	- - -	- - - - - - - - -	- - -	- - -	17 Sep. 1831.
- - -	- - -	- - - - - - - - -	- - -	- -	1 Nov. 1834.
- - -	- - -	- - - - - - - - -	- - -	- - -	1 Aug. 1813.

([29]) to ([40]) Their duties are the same as those aforementioned.—Length of service: ([29]) 3 years 10 months.

(*continued*)

—	OFFICE.	NAME.	Date of Appointment.	By whom Appointed, and under what Instrument.	Annual Salary in British or Army Sterling.	From what Fund the Salary is paid.
	REVENUE—*continued.*				£. s. d	
	Native Headmen—*continued.*					
(1)	Wanniah of Manmonepattoo -	- - - -	- - -	- - -	12 – –	- -
(2)	Two odears, at 4 *l.* 10 *s.* each -	- - - -	- - -	- - -	9 – –	- -
(3)	Messenger - - - - -	- - - -	- - -	- - -	4 10 –	- -
(4)	Wanniah of Erovil, Poretiove and Carrewan pattoo.	- - - -	- - -	- - -	12 – –	- -
(5)	Three odears, at 4 *l.* 10 *s.* each -	- - - -	- - -	- - -	13 10 –	- -
(6)	Messenger - - - - -	- - - -	- - -	- - -	4 10 –	- -
(7)	Wanniah of Simantorre and Nadecado pattoo.	- - - -	- - -	- - -	12 – –	- -
(8)	Two odears at 4 *l.* 10 *s.* each.	- - - -	- - -	- - -	9 – –	- -
(9)	Messenger - - - - -	- - - -	- - -	- - -	4 10 –	- -
(10)	Wanniah of Mindoor, Ackra, and Ponoa pattoos.	- - - -	- - -	- - -	12 – –	- -
(11)	Three odears at 4 *l.* 10 *s.* each -	- - - -	- - -	- - -	13 10 –	- -
(12)	Messenger - - - - -	- - - -	- - -	- - -	4 10 –	- -
(13)	The vidahns of Blaka, Vederatta, Wickwatte, and Dumbagalla, at 7 *l.* 4 *s.* each.	- - - -	- - -	- - -	21 12 –	- -
(14)	Wanniah of Bintenne - -	- - - -	- - -	- - -	40 10 –	- -
(15)	Three odears at 4 *l.* 10 *s.* each -	- - - -	- - -	- - -	13 10 –	- -
(16)	Messenger - - - - -	- - - -	- - -	- - -	4 10 –	- -
(17)	Government agent for the Northern Province.	- - Percival Acland Dyke, esq.	1 Oct. 1833	- - The Governor by notification.	1,200 – –	- -
(18)	Assistant at Jaffna - -	(a) Henry O'Grady, esq.	1 Aug. 1840	- ditto - -	- - -	The revenues of the Colony.
		(b) Edw. Hume Smedley, esq. (acting.)	10 Feb. 1843	- ditto - -	300 – –	
(19)	Assistant at Manar Nuwerakalawiya - - - - -	(a) Græme Reid Mercer, esq. (absent on leave).	1 April 1843	- ditto - -	350 – – (Half salary.)	- -
		(b) Henry O'Grady, esq. (acting).	- ditto -	- ditto - -	350 – – (Half salary.)	- -
	Jaffna:					
(20)	Head clerk - - - - -	Mr. J. De Mese -	1 Jan. 1831	The Governor -	112 – –	- -
(21)	2d - ditto - - - - -	Mr. B. De Mese -	1 Aug. 1840	- ditto - -	90 – –	- -
(22)	3d - ditto - - - - -	Mr. B. H. VanderGucht	- ditto -	- ditto - -	60 – –	- -
(23)	4th - ditto, at 40 *l.*, 30 *l.*, 27 *l.*, and 20 *l.*	- - - -	- - -	- - -	117 – –	- -
(24)	Shroff - - - - - -	S. Coornaden - -	1 Mar. 1838	The Governor -	90 – –	- -
(25)	2d ditto - - - - -	- - - -	- - -	- - -	18 – –	- -
(26)	Two counters at 9 *l.* each -	- - - -	- - -	- - -	18 – –	- -
(27)	Bookbinder - - - - -	- - - -	- - -	- - -	9 – –	- -
(28)	Translator - - - - -	- - - -	- - -	- - -	18 – –	- -
(29)	Salt writer - - - - -	- - - -	- - -	- - -	13 10 –	- -
(30)	Writer of Tamil and English -	- - - -	- - -	- - -	7 4 –	- -
(31)	Office sweeper - - - -	- - - -	- - -	- - -	2 14 –	- -
(32)	Tom tom beater - - - -	- - - -	- - -	- - -	3 12 –	- -
(33)	General storekeeper - -	H. Martyn - -	1 May 1843	The Governor -	27 – –	- -
(34)	Two watchers at 5 *l.* 8 *s.* each -	- - - -	- - -	- - -	10 16 –	- -

(1) to (16) Their duties are the same as those aforementioned.

(17) The duties of this officer are the same as those of the agent for the Southern Province.—Length of service, 21 years 8 months.

Amount of Fees during the Year 1843, in Sterling Value.	Whether the Principal be allowed a House for his personal Residence, or what Allowance, if any, for House Rent or Quarters.	Whether the Office be held by Principal in conjunction with any, and what other Civil, Military, or Naval Office or Appointment, or Place of Profit, in any Colony, or on the Establishment of the United Kingdom. If the Office be held by a Military or Naval Officer, whether upon Full or Half Military, or Naval Pay, the Total Amount of Pay and Allowances of every kind actually received by him in addition to the Profits of his Office.	Period during which the Officer has been Absent from the Colony during the Year 1843.	Whether the Principal enjoy any, and what other Advantage or Profit, not required, to be stated in the preceding Columns.	Date of First Appointment under the Colonial Government.
£. s. d.					
— — —	-- Allowed to reside in his office, for which he pays a rental of 40 *l.* per annum.	-- Collector of Customs (*vide* p. 350), fiscal (*vide* p. 378,) and a justice of the peace for the Northern Province, and a member of the sub-committee of education at Jaffna, for which no salary is allowed.	Never -	None - -	15 May 1822.
- - -	None - -	-- Assistant Government agent in the districts of Manar and Nuwerakalawiye, with 360 *l.* a year, and a justice of the peace for the Northern Province, for which no salary is allowed.	ditto - -	ditto - -	31 July 1839.
- - -	-- A Government house allowed.	-- A justice of the peace for the Northern Province, deputy-fiscal and a member of the sub-committee of education at Jaffna, for which no salary is allowed.	ditto - -	ditto - -	24 Aug. 1841.
- - -	None - -	None - - - - - - - -	-- 27 Jan. to 31 Dec.	ditto - -	26 June 1830.
- - -	-- A Government house allowed.	-- Assistant Government agent at Jaffna, a justice of the peace for the Northern Province, and deputy-fiscal at Manar and Nuwerakalawiya, for which no salary is allowed.	Never -	-- Receives as a contingency 10 *l.* a year.	31 July 1839.
- - -	- - -	- - - - - - - -	- - -	Is a notary public	June 1813.
- - -	- - -	- - - - - - - -	- - -	- - -	Jan. 1827.
- - -	- - -	- - - - - - - -	- - -	- - -	Nov. 1819.
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- - -	- - -	- - - - - - - -	- - -	- - -	March 1833.
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- - -	- - -	- - - - - - - -	- - -	-- Receives as a contingency 23 *l.* a year.	—
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([18]) to ([34]) Their duties are the same as those in the other provinces.—Length of service: ([18]) ([a]) 4 years 5 months; ([b]) 2 years 4 months; ([19]) ([a]) 13 years 6 months; ([b]) 4 years 5 months; ([20]) 25 years 1 month; ([21]) 17 years; ([22]) 25 years; ([24]) 10 years 10 months; ([83]) 8 months.

(*continued*)

—	OFFICE.	NAME.	Date of Appointment.	By whom Appointed, and under what Instrument.	Annual Salary in British or Army Sterling.	From what Fund the Salary is Paid.
	REVENUE—*continued.*				£. s. d.	
	Jaffna—*continued.*					
(1)	Storekeeper at Tondemanar -	- - - -	- - -	- - -	36 - -	- -
(2)	Four watchers at 5 *l.* 8 *s.* each -	- - - -	- - -	- - -	21 12 -	- -
(3)	Eleven messengers, one at 10 *l.* 16 *s.*, and 10 at 6 *l.* each.	- - - -	- - -	- - -	70 16 -	- -
	Native Headmen:					
(4)	First modeliar and interpreter -	- - S. Mudeliar Saverymootto.	1 Feb. 1843	- - The Governor, under an Act.	90 - -	- -
(5)	Second ditto - - - -	- - - -	- - -	- - -	45 - -	- -
(6)	Maniagar of Jaffna - -	- - - -	- - -	- - -	15 - -	- -
(7)	Messenger - - - - -	- - - -	- - -	- - -	2 5 -	- -
(8)	Maniagar of Walligammo East	- - - -	- - -	- - -	15 - -	- -
(9)	Two messengers, at 2 *l.* 5 *s.* each	- - - -	- - -	- - -	4 10 -	- -
(10)	Maniagar of Walligammo North	- - - -	- - -	- - -	15 - -	- -
(11)	Two messengers, at 2 *l.* 5 *s.* each	- - - -	- - -	- - -	4 10 -	- -
(12)	Maniagar of Walligammo West	- - - -	- - -	- - -	15 - -	- -
(13)	Two messengers, at 2 *l.* 5 *s.* each	- - - -	- - -	- - -	4 10 -	- -
(14)	Maniagar of Waddemoratchie -	- - - -	- - -	- - -	15 - -	- -
(15)	Two messengers, at 2 *l.* 5 *s.* each	- - - -	- - -	- - -	4 10 -	- -
(16)	Maniagar of Temnoratchie -	- - - -	- - -	- - -	15 - -	- -
(17)	Two messengers, at 2 *l.* 5 *s.* each	- - - -	- - -	- - -	4 10 -	- -
(18)	Maniagar of Patchilepalle and Kuretchy.	- - - -	- - -	- - -	20 - -	- -
(19)	Four messengers, at 2 *l.* 5 *s.* each	- - - -	- - -	- - -	9 - -	- -
(20)	Maniagar of Wallene and Three Islands.	- - - -	- - -	- - -	15 - -	- -
(21)	Three messengers, at 2 *l.* 5 *s.* each	- - - -	- - -	- - -	6 15 -	The revenues of the Colony.
(22)	Maniagar of Delft Island -	- - - -	- - -	- - -	7 4 -	
(23)	Two messengers, at 2 *l.* 5 *s.* each	- - - -	- - -	- - -	4 10 -	
(24)	Five odcars, at 7 *l.* 4 *s.* ditto -	- - - -	- - -	- - -	36 - -	
(25)	Maniagar of Pooneryn - -	- - - -	- - -	- - -	20 - -	
(26)	Messenger - - - - -	- - - -	- - -	- - -	2 5 -	
(27)	Five odcars, at 5 *l.* 8 *s.* each -	- - - -	- - -	- - -	27 - -	
	Fisher Headmen:					
(28)	Careoer maniagar - - -	- - - -	- - -	- - -	22 10 -	
(29)	Ditto adappen - - -	- - - -	- - -	- - -	12 - -	
(30)	Nawantore ditto - - -	- - - -	- - -	- - -	12 - -	
(31)	Colombogam pattengetty -	- - - -	- - -	- - -	13 10 -	- -
(32)	Point pedro adappen - -	- - - -	- - -	- - -	12 - -	- -
(33)	Wallewittytorre and Tondamanar ditto.	- - - -	- - -	- - -	12 - -	- -
	Manar:					
(34)	Head clerk - - - - -	M. C. Rodrigo - -	1 Jan. 1834	The Governor -	70 - -	- -
(35)	Second ditto - - - -	- - - -	- - -	- - -	27 - -	-
(36)	Shroff - - - - - -	- - - -	- - -	- - -	30 - -	- -
(37)	Writer of Tamil and English -	- - - -	- - -	- - -	9 - -	-
(38)	Arrack store watcher - -	- - - -	- - -	- - -	7 16 -	- -
(39)	Bookbinder - - - - -	- - - -	- - -	- - -	1 16 -	- -
(40)	Two watchers over the military buildings, at 9 *l.* and 6 *l.* 6 *s.*	- - - -	- - -	- - -	15 6 -	- -
(41)	Tom tom beater - - - -	- - - -	- - -	- - -	2 14 -	- -
(42)	Storekeeper - - - - -	- - - -	- - -	- - -	27 - -	- -
(43)	Under ditto at Illepecadewe -	- - - -	- - -	- - -	13 10 -	- -
(44)	Watcher at Vangalle - -	- - - -	- - -	- - -	5 8 -	- -
(45)	Six messengers, one at 8 *l.*, and five at 7 *s.* each.	- - - -	- - -	- - -	43 - -	- -
	Native Headmen:					
(46)	Modeliar and interpreter - -	- - - -	- - -	- - -	30 - -	- -
(47)	Adegar of Manar Island - -	- - - -	- - -	- - -	15 - -	- -
(48)	Messenger - - - - -	- - - -	- - -	- - -	2 5 -	- -
(49)	Two odcars, at 5 *l.* 8 *s.* each -	- - - -	- - -	- - -	10 16 -	- -

(1) to (27) Their duties are the same as those in the other provinces.—Length of service, (4) 13 years.
(28) to (33) Their duties are the same as those of other fisher headmen.

Amount of Fees during the Year 1843, in Sterling Value.	Whether the Principal be allowed a House for his personal Residence, or what Allowance, if any, for House Rent or Quarters.	Whether the Office be held by Principal in conjunction with any, and what other Civil, Military, or Naval Office or Appointment, or Place of Profit, in any Colony, or on the Establishment of the United Kingdom. If the Office be held by a Military or Naval Officer, whether upon Full or Half Military or Naval Pay, the Total Amount of Pay and Allowances of every kind actually received by him in addition to the Profits of his Office.	Period during which the Officer has been Absent from the Colony during the Year 1843.	Whether the Principal enjoy any, and what other Advantage or Profit, not required to be stated in the preceding Columns.	Date of First Appointment under the Colonial Government.
£. s. d.					
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- - -	- - -	- - - - - - -	- - -	- - -	January 1832.
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13 16 5 ¾	—				
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26 14 - ¾	—				
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32 - 4 ¾	—				
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40 2 4 ½	—				
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18 4 3 ¼	—				
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37 13 2 ¾	—				
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14 12 6	—				
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23 13 11 ¼	—				
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5 6 11 ¾					
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9 8 10 ¾	—				
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- 18 - ½	—				
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6 18 3 ¼	—				
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([34]) to ([49]) Their duties are the same as those aforementioned.—Length of service, ([34]) 27 years 6 months.

—	OFFICE.	NAME.	Date of Appointment.	By whom Appointed, and under what Instrument.	Annual Salary in British or Army Sterling.	From what Fund the Salary is Paid.
	REVENUE—*continued.*				£. s. d.	
	Native Headmen—*continued.*					
(1)	Adigar of Mantotte, Pringally and Illepeeadewe.				15 – –	The revenues of the Colony.
(2)	Three messengers, at 2 *l.* 5 *s.* each.				6 15 –	
(3)	Four odears, at 5 *l.* 8 *s.* ditto				21 12 –	
(4)	Adigar of Manathan and Moselly.				15 – –	
(5)	Four messengers, at 2 *l.* 5 *s.* each.				9 – –	
(6)	Four odears, at 5 *l.* 8 *s.* ditto				21 12 –	
(7)	Modeliar of Chinni, Chittycolom, and Meerkomole.				12 – –	
(8)	Two messengers, at 1 *l.* 16 *s.* each.				3 12 –	
(9)	Three odears, at 4 *l.* 10 *s.* ditto				13 10 –	
(10)	Modeliar of Tomkay, Panengamo, and Odeaoor.				12 – –	
(11)	Two messengers, at 1 *l.* 16 *s.* each.				3 12 –	
(12)	Three odears, at 4 *l.* 10 *s.* ditto				13 10 –	
(13)	Modeliar Kelekemole, North; Kelekemole, South; and Naddochittycolum.				12 – –	
(14)	Two messengers, at 1 *l.* 16 *s.* each				3 12 –	
(15)	Three odears, at 4 *l.* 10 *s.* ditto				13 10 –	
	Fisher Headman:					
(16)	Pattengattyn				22 10 –	
	The Wanny:					
(17)	Clerk				27 – –	
(18)	Shroff				22 10 –	
(19)	Tom-tom beater				1 16 –	
(20)	Watcher				5 8 –	
(21)	Two messengers, at 4 *l.* 10 *s.* each.				9 – –	
	Native Headmen:					
(22)	Modeliar and interpreter				27 – –	
(23)	Two district modeliars, at 12 *l.* each.				24 – –	
(24)	Six messengers, at 1 *l.* 16 *s.* ditto				10 16 –	
(25)	Ten odears, at 4 *l.* 10 *s.* ditto				45 – –	
	Fisher Headman:					
(26)	Pattengattyn				9 – –	
	Nuwerakalawiya:					
(27)	Clerk and translator	Mr. J. G. Krickenbeck	1 Sept. 1841	The Governor	70 – –	
(28)	Shroff				36 – –	
(29)	Writer of Singhalese				13 10 –	
(30)	Three messengers, at 9 *l.* each				27 – –	
	Native Headmen:					
(31)	Three Rattemabatmeyas, at 30 *l.* each.				90 – –	
(32)	Six messengers, at 5 *l.* ditto				30 – –	
	Contingencies:					
	Jaffna:					
(33)	Chank clerk				9 – –	
(34)	Three watchers of the salt stores, at 5 *l.* 8 *s.* each.				16 4 –	

(1) to (34) Their duties are the same as those aforementioned.

Amount of Fees during the Year 1843, in Sterling Value.	Whether the Principal be allowed a House for his personal Residence, or what Allowance, if any, for House Rent or Quarters.	Whether the Office be held by Principal in conjunction with any, and what other Civil, Military, or Naval Office or Appointment, or Place of Profit, in any Colony, or on the Establishment of the United Kingdom. If the Office be held by a Military or Naval Officer, whether upon Full or Half Military or Naval Pay, the Total Amount of Pay and Allowances of every kind actually received by him in addition to the Profits of his Office.	Period during which the Officer has been Absent from the Colony during the Year 1843.	Whether the Principal enjoy any, and what other Advantage or Profit, not required to be stated in the preceding Columns.	Date of First Appointment under the Colonial Government.
£. s. d.					
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—Length of service ([27]), 26 years, 4 months.

(*continued*)

—	OFFICE.	NAME.	Date of Appointment.	By whom Appointed, and under what Instrument.	Annual Salary in British or Army Sterling.	From what Fund the Salary is Paid.
	REVENUE—*continued.*				£. s. d.	
	Contingencies—Jaffna—*continued.*					
(1)	Messenger				4 10 –	
(2)	Three native vaccinators, 1 at 18 *l.*, and 2 at 13 *l.* 10 *s.* each				45 – –	
(3)	Interpreter of the Vaccine Department.				12 – –	
(4)	Peon of ditto				6 – –	
(5)	Health officer at Kayts				10 10 –	
(6)	Clerk of the Grain Department				13 10 –	
(7)	Four English accountants, 2 at 13 *l.* 10 *s.*, and 2 at 10 *l.* 16 *s.* each.				48 12 –	
(8)	Two Tamil accountants, at 9 *l.* ditto.				18 – –	
(9)	Two Tamil readers, at 5 *l.* 8 *s.* ditto				10 16 –	
(10)	Watcher at the Elephant Pass paddy store.				4 10 –	
	Manar:					
(11)	Native writer				9 – –	
(12)	Two watchers, at 6 *l.* each				12 – –	
(13)	Native vaccinator				13 10 –	
	Mulletivoe:					
(14)	Salt retailer				4 10 –	
(15)	Vaccinator				13 10 –	
	Anuradapura:					
(16)	Interpreter and translator (vacant)				50 – –	
(17)	Native vaccinator				13 10 –	
(18)	Government agent for the Central Province.	Charles Reginald Buller, esq.	1 Nov. 1843	The Governor, by notification.	1,200 – –	
(19)	Assistant at Kandy	Kenneth Mackenzie, esq.	1 May 1843	ditto	300 – –	
(20)	Ditto at Badulla	Brevet-Major Thos. William Rogers.	1 May 1835	ditto	200 – –	
	Kandy:					
(21)	Head clerk	Mr. G. Wendt	1 July 1841	The Governor	120 – –	
(22)	2d ditto	Mr. T. C. Corteling	1 Mar. 1840	ditto	90 – –	
(23)	3d ditto	Mr. M. C. Gomes	1 Jan. 1839	ditto	60 – –	
(24)	4th ditto	Mr. A. C. Solomons	16 July 1841	ditto	50 – –	
(25)	5th ditto	Mr. W. H. Herft	ditto	ditto	50 – –	
(26)	6th ditto				24 – –	
(27)	Shroff	C. Perera, modeliar	1 Feb. 1838	The Governor	100 – –	
(28)	Three native writers, at 22 *l.* 10 *s.*, 16 *l.* 4 *s.*, and 13 *l.* 10 *s.*				52 4 –	
(29)	Bookbinder				14 8 –	
(30)	Two rest-house and storekeepers, at 14 *l.* 8 *s.* each.				28 16 –	

The revenues of the Colony.

(1) to (17) Their duties are the same as those aforementioned.

(18) The duties of this officer are the same as those of the agent for the Southern Province.—Length of service, 18 years 8 months.

Amount of Fees during the Year 1843, in Sterling Value.	Whether the Principal be allowed a House for his personal Residence, or what Allowance, if any, for House Rent or Quarters.	Whether the Office be held by Principal in conjunction with any, and what other Civil, Military, or Naval Office or Appointment, or Place of Profit, in any Colony, or on the Establishment of the United Kingdom. If the Office be held by a Military or Naval Officer, whether upon Full or Half Military or Naval Pay, the Total Amount of Pay and Allowances of every kind actually received by him in addition to the Profits of his Office.	Period during which the Officer has been Absent from the Colony during the Year 1843.	Whether the Principal enjoy any, and what other Advantage or Profit, not required to be stated in the preceding Columns.	Date of First Appointment under the Colonial Government.
£. s. d.					
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- - -	- - A Government house allowed, for which he pays a rental of 40 *l.* per annum.	- - A justice of the peace for the island, a member of the Legislative Council, and of the Sub-committee of Education at Kandy, and fiscal for the Central Province (*vide* p. 380), for which no salary is allowed.	Never -	None - -	9 May 1825.
- - -	None - -	- - A justice of the peace for the Central Province, and deputy fiscal at Kandy, for which no salary is allowed.	ditto -	ditto - -	29 Sept. 1840.
- - -	- - Allowed to reside in his office.	- - Brevet-major of the Ceylon Rifle Regiment, with the pay of 13 *s.* 7 *d.* a day, and island allowance of 23 *l.* 14 *l.* a month; and commandant of Badulla, with 6 *l.* 19 *s.* monthly, and a justice of the peace for the Central Province, for which no salary is allowed.	ditto -	ditto - -	1 Feb. 1831.
- - -	- - -	- - - - - - - -	- - -	- - -	1 July 1815.
- - -	- - -	- - - - - - - -	- - -	- - -	1 Jan. 1826.
- - -	- - -	- - Clerk to the Sub-committee of Education at Kandy, with 4 *l.* 10 *s.* a year (*vide* p. 312.)	- - -	- - -	1 July 1836.
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- - -	- - -	- - - - - - - -	- - -	- - -	1 Feb. 1839.
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- - -	- - -	- - - - - - - -	- - -	- - -	1 Dec. 1824.
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([19]) to ([30]) Their duties are the same as those in the other provinces.—Length of service: ([19]) 3 years 3 months; ([20]) 13 years; ([21]) 25 years 6 months; ([22]) 24 years; ([23]) 7 years 6 months; ([24]) 17 years 4 months; ([25]) 5 years; ([27]) 19 years 2 months.

(*continued*)

—	OFFICE.	NAME.	Date of Appointment.	By whom Appointed, and under what Instrument.	Annual Salary in British or Army Sterling.	From what Fund the Salary is paid.
	REVENUE—*continued.*				£. s. d.	
	Kandy—*continued.*					
(1)	Storekeeper				27 – –	
(2)	Measureman				10 16 –	
(3)	Counter				10 16 –	
(4)	Tom-tom beater				2 14 –	
(5)	Twelve messengers, 1 at 14 *l.* 8 *s.*, 1 at 12 *l.* 12 *s.*, and 10 at 9 *l.* each.				117 – –	
	Native Headmen:					
(6)	Modeliar and interpreter	H. De Alwis	1 Nov. 1825	The Governor, under an Act.	90 – –	
(7)	Ditto and translator	D. D. De Silva	24 Dec. 1818	ditto	50 – –	
(8)	Two translators, at 49 *l.* 10 *s.*, and 22 *l.* 10 *s.*				72 – –	
(9)	Rattemahatmeya of Upper Dumbera.	Mampibiije, A. N. W. S. P. W., Mudianse	1 Sept. 1835	The Governor, under an Act.	60 – –	
(10)	Ditto of Udapalate	Angammem, S. W. J. S. R. R., Mudianse	ditto	ditto	60 – –	
(11)	Ditto of the Southern Division of Matele.	Wagodepola, B. W., Mudianse.	1 Nov. 1839	ditto	60 – –	
(12)	Ditto of the Northern division of Matele.	G. S. C. W., Mudianse	1 Mar. 1836	ditto	60 – –	
(13)	Ditto of the Eastern division of Matele.	Maningomawe, W. W., Mudianse.	1 Oct. 1842	ditto	60 – –	
(14)	Fifteen messengers, at 9 *l.* each				135 – –	
	Badulla:					
(15)	Head clerk	Mr. J. N. De With	1 Dec. 1836	The Governor	75 – –	
(16)	Second ditto				36 – –	
(17)	Shroff	Mr. D. D. Tissera	16 Oct. 1840	The Governor	54 – –	
(18)	Conicopley				14 8 –	
(19)	Native writer				18 – –	
(20)	Five messengers, at 9 *l.* each				45 – –	
	Native Headmen:					
(21)	Modeliar and interpreter				32 12 –	
(22)	Ratemahatmeya of Kandupola	K. B. W., Mudianse	1 Feb. 1836	The Governor, under an Act.	60 – –	
(23)	Four messengers, at 7 *l.* 4 *s.* each				28 16 –	
(24)	Two Koralles of Udekinse and Wallawaye, at 10 *l.* 16 *s.* and 9 *l.*				19 16 –	
(25)	Two messengers, at 9 *l.* each				18 – –	
	Nuwera Ellia:					
(26)	Clerk				40 – –	
(27)	Conicoply				27 – –	
(28)	Messenger				9 – –	
	Native Headmen:					
(29)	Rattemahatmeya of Kotmale	Giragame, R. N. H., Mudianse.	1 Nov. 1839	The Governor, under an Act.	60 – –	
(30)	Four messengers, at 9 *l.* each				36 – –	

The revenues of the Colony.

(1) to (8) Their duties are the same as those in the other provinces.—Length of service: (6) 23 years; (7) 25 years.

(9) (10) (11) (12) (13) Their duties are the same as those of other headmen.—Length of service: (9) 13 years; (10) 12 years 11 months; (11) 17 years; (12) 22 years 4 months; (13) 4 years 3 months.

(14) Attached to the Rattamahatmeyas.

(15) to (21) Their duties are the same as those aforementioned.—Length of service: (15) 9 years 7 months; (17) 28 years 7 months.

(22) His duties are the same as those of other headmen.—Length of service, 6 years 11 months.

Amount of Fees during the Year 1843, in Sterling Value.	Whether the Principal be allowed a House for his personal Residence, or what Allowance, if any, for House Rent or Quarters.	Whether the Office be held by Principal in conjunction with any, and what other Civil, Military, or Naval Office or Appointment, or Place of Profit, in any Colony, or on the Establishment of the United Kingdom. If the Office be held by a Military or Naval Officer, whether upon Full or Half Military or Naval Pay, the Total Amount of Pay and allowances of every kind actually received by him in addition to the Profits of his Office.	Period during which the Officer has been Absent from the Colony during the Year 1843.	Whether the Principal enjoy any, and what other Advantage or Profit, not required to be stated in the preceding Columns.	Date of First Appointment under the Colonial Government.
£. s. d.					
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- - -	- - -	- - - - - - - -	- - -	- - Receives an allowance of 27 *l.* a year.	1 Feb. 1819.
—					
- 2 1½	- - -	- - - - - - - -	- - -	- - -	1 Feb. 1829.
- 1 2½	- - -	- - - - - - - -	- - -	- - -	- ditto.
- - -	- - -	- - - - - - - -	- - -	- - -	1 Feb. 1827.
- - -	- - -	- - - - - - - -	- - -	- - -	1 Oct. 1819.
- - -	- - -	- - - - - - - -	- - -	- - -	1 Oct. 1842.
—					
- - -	- - -	- - - - - - - -	- - -	- - -	1 Nov. 1835.
- - -	- - -	- - - - - - - -	- - -	- - -	1 July 1815.
—					
—					
—					
3 9 1	—				
- - -	- - -	- - - - - - - -	- - -	- - -	1 Mar. 1837.
—					
—					
—					
- 11 1	—				
—					
—					
- - -	- - -	- - - - - - - -	- - -	- - -	1 Dec. 1839.
—					

([23]) Attached to the Rattemahatmeya.
([24]) Their duties are the same as those of other headmen.
([25]) Attached to the Koralles.
([26]) ([27]) ([28]) Their duties are the same as those aforementioned.
([29]) His duties are the same as those of other headmen.—Length of service, 4 years 2 months.
([30]) Attached to the Rattemahatmeya.

(*continued*)

—	OFFICE.	NAME.	Date of Appointment.	By whom Appointed, and under what Instrument.	Annual Salary in British or Army Sterling.	From what Fund the Salary is paid.
	REVENUE—*continued.*				£. s. d.	
	FIXED ALLOWANCES.					
	Native Headmen :					
	Kandy :					
(1)	Rattemahatmeya of Udunuwera	-- Erranwawelle, S. B. N. R. P., Mudianse.	1 June 1834	-- The Governor, under an Act.	108 – –	- -
(2)	Ditto of Yattinuwere - -	-- Dehigame, H. A. W., Mudianse.	1 Jan. 1833	- ditto - -	144 – –	- -
(3)	Rattemahatmeya of Lower Dumbera.	- Madugalle, K. J. W. V. N. N., Mudianse.	1 June 1841	-- The Governor, under an Act.	96 – –	- -
(4)	Ditto of Hewahette - -	-- Moladande, R. A. S., Mudianse.	1 June 1834	- ditto - -	108 – –	- -
(5)	Ditto of Upper Bulatganune -	-- Halpe, C. E. W. W., Mudianse.	8 Sept. 1830	- ditto - -	63 – –	- -
(6)	Ditto of Tumpane - - -	- - Kadigomuwe, T., Mudianse.	1 Jan. 1833	- ditto - -	108 – –	- -
(7)	Ditto of Harispattoo - -	- - Wattarantenne, M. R., Mudianse.	- ditto -	- ditto - -	108 – –	- -
(8)	Ditto of Upper Bulatgamme -	- - - - -	- - -	- - -	36 – –	- -
	Badula :					
(9)	Dessave of Gampatra and Udekinde.	- - Dimbulane, T. H., Mudianse.	1 Nov. 1818	-- The Governor, under an Act.	109 16 –	
(10)	Ditto, of Sorenetotte, &c.	- - Rambupota, S., Mudianse.	1 May 1819	- ditto - -	109 16 –	
(11)	Rattemahatmeya of Weyaloowa	-- Teldenia, S. J. M., Bunda.	1 March 1843	- ditto - -	81 12 –	
(12)	Gambodde Dessave - - -	- - - - -	- - -	- - -	18 – –	The revenues of the Colony.
	Nuwera Ellia :					
(13)	Dessave of Walapune - -	-- Galagodde, R. R. P. W., Mudianse.	21 July 1831	-- The Governor, under an Act.	126 – –	
	CONTINGENCIES.					
	Badulla :					
(14)	Rest-house keeper - - -	- - - - -	- - -	- - -	10 16 –	- -
	Native Headmen :					
(15)	Rattemahatmeya of Bintenne -	- - Egodawelle, J. S. M., Appoohamy.	11 March 1842	-- The Governor, under an Act.	50 – –	- -
	Nuwera Ellia :					
(16)	Overseer of Public Works -	- - - - -	- - -	- - -	18 15 –	- -
(17)	Collector of Customs for the Western Province.	- - Frederick Saunders, esq.	1 Nov. 1843	-- The Governor, by notification.	1,000 – –	- -
(18)	Controller of Customs - -	-- John Andrew Napier, Esq., Acting.	- ditto -	- ditto -	750 – –	- -

(1) to (13) Their duties are the same as those of other headmen.—Length of service, (1) 24 years; (2) 23 years 9 months; (3) 12 years; (4) 16 years; (5) 25 years; (6) 23 years 9 months; (7) 18 years 10 months; (9) 25 years 2 months; (10) 24 years 8 months; (11) 9 months; (13) 12 years 5 months.

(14) Has charge of the Rest-house at Alipoot.

(15) His duties are the same as those of other headmen.—Length of service, 1 year 9 months.

(16) Superintends the execution of public works at Nuwera Ellia.

Amount of Fees during the Year 1843, in Sterling Value.	Whether the Principal be allowed a House for his personal Residence, or what Allowance, if any, for House Rent or Quarters.	Whether the Office he held by Principal in conjunction with any, and what other Civil, Military, or Naval Office or Appointment, or Place of Profit, in any Colony, or on the Establishment of the United Kingdom. If the Office be held by a Military or Naval Officer, whether upon Full or Half Military or Naval Pay, the Total Amount of Pay and Allowances of every kind actually received by him in addition to the Profits of his Office.	Period during which the Officer has been Absent from the Colony during the Year 1843.	Whether the Principal enjoy any, and what other Advantage or Profit, not required to be stated in the preceding Columns.	Date of First Appointment under the Colonial Government.
£. s. d.					
- - -	- - -	- - - - - - - -	- - -	- - -	1 Feb. 1839.
- 15 11 ¼	- - -	- - - - - - - -	- - -	- - -	1 May 1820.
1 12 7 ½	- - -	- - - - - - - -	-	- - -	1 Feb. 1832.
- 19 8 ¼	- - -	- - - - - - - -	- - -	- - -	1 Feb. 1828.
—					
- 11 8 ¾	- - -	- - - - - - - -	- -	- - -	1 May 1820.
- 17 5 ¼	- - -	- - - - - - - -	- - -	- - -	1 Apr. 1825.
—					
- - -	- - -	- - - - - - - -	- - -	- - -	1 Jan. 1820.
- - -	- - -	- - - - - - - -	- - -	- - -	1 June 1820.
- - -	- - -	- - - - - - - -	- - -	- - -	1 Apr. 1843.
—					
- - -	- - -	- - - - - - - -	- - -	- - -	1 Aug. 1830.
—					
- - -	- - -	- - - - - - - -	- - -	- - -	1 Apr. 1842.
—					
- - -	- - none - -	- - A member of the Legislative Council, and a justice of the peace for the island; superintendent of the cinnamon sorting establishment, and warehouse keeper at Colombo. (*Vide* p. 348), for which no salary is allowed.	Never -	None - -	23 Aug. 1836.
- - -	- - ditto - -	- - A justice of the peace for the districts of Colombo, No. 1, South and North, for which no salary is allowed.	ditto - -	ditto - -	30 July 1841.

([17]) The duties of the Collectors of Customs, consist in collecting the duties on exports and imports, under regulations of Government, in suggesting improvements in the mode of collecting them, in granting port clearances, in the prevention of smuggling, &c.—Length of service, 7 years 4 months.

([18]) Is charged with the examination of the Accounts of the Customs Department in the Western and Southern Provinces, checking all export and import receipts and permits; examining manifests, invoices, port-clearances, &c.—Length of service, 2 years 5 months.

(*continued*)

—	OFFICE.	NAME.	Date of Appointment.	By whom Appointed, and under what Instrument.	Annual Salary in British or Army Sterling.	From what Fund the Salary is paid.
	CIVIL—*continued.*				£. s. d.	
	Colombo:					
	Collector's Office:					
(1)	Head clerk	Mr. M. F. Dickman	6 Apr. 1841	The Governor	150 – –	– –
(2)	2d ditto	Mr. J. Sunsoni	ditto	ditto	120 – –	– –
(3)	3d ditto	Mr. A. Keuneman	ditto	ditto	70 – –	– –
(4)	4th ditto	Mr. J. J. Van Gryzel	ditto	ditto	60 – –	– –
(5)	5th ditto	– – – –	– – –	– – –	40 – –	– –
(6)	1st shroff	P. S. Matthis Pulle	6 Apr. 1841	The Governor	70 – –	– –
(7)	2d ditto	– – – –	– – –	– – –	30 – –	– –
	Controller's Office:					
(8)	1st clerk	Mr. W. H. Van Langenbergh.	6 Apr. 1841	The Governor	130 – –	– –
(9)	2d ditto	Mr. H. De Vos	ditto	ditto	50 – –	– –
	Out-door Department:					
(10)	Landing waiter and searcher	Mr. R. Aldous	6 Apr. 1841	The Governor	50 – –	– –
(11)	Ditto	Mr. J. A. Ledulx	ditto	ditto	50 – –	– –
(12)	Ditto	Mr. A. Raymond	ditto	ditto	50 – –	The revenues of the Colony.
(13)	Three ditto, at 40*l.* each	– – – –	– – –	– – –	120 – –	
(14)	Three tide surveyors, at 20*l.* each.	– – – –	– – –	– – –	60 – –	
(15)	Weigher	– – – –	– – –	– – –	18 – –	
(16)	Ditto	– – – –	– – –	– – –	18 – –	
(17)	Head tidewaiter	– – – –	– – –	– – –	12 12 –	
(18)	Eighteen tidewaiters, at 10*l.* 6*s.* each.	– – – –	– – –	– – –	194 8 –	
	Indian Cloth Department:					
(19)	Cloth taxer	S. Moorgappah Pulle	6 Apr. 1841	The Governor	50 – –	– –
(20)	Two assistants, at 30 *l.* and 20 *l.*	– – – –	– – –	– – –	50 – –	– –
	Out-Ports:					
	Pantura:					
(2)	Sub-collector	C. De Jong, esq.	6 Apr. 1841	The Governor	75 – –	– –
(22)	Landing waiter and searcher	– – – –	– – –	– – –	40 – –	– –
(23)	Shroff and taxer	– – – –	– – –	– – –	16 – –	– –
(24)	Tidewaiter	– – – –	– – –	– – –	9 – –	– –
	Caltura:					
(25)	Sub-collector	P. F. Flanderka, esq.	1 Mar. 1843	The Governor	100 – –	– –
(26)	Landing waiter and searcher	– – – –	– – –	– – –	40 – –	– –
(27)	Shroff and taxer	– – – –	– – –	– – –	16 – –	– –
(28)	Two tidewaiters, at 9*l.* each	– – – –	– – –	– – –	18 – –	– –

(1) to (28) The duties of these officers appear by their titles.—Length of service: (1) 40 years 10 months; (2) 24 years 8 months; (3) 15 years; (4) 11 years 7 months; (6) 16 years 1 month; (8) 30 years 7 months; (9) 3 years 7 months;

Amount of Fees during the Year 1843, in Sterling Value.	Whether the Principal be allowed a House for his personal Residence, or what Allowance, if any, for House Rent, or Quarters.	Whether the Office be held by Principal in conjunction with any, and what other Civil, Military, or Naval Office or Appointment, or Place of Profit, in any Colony, or on the Establishment of the United Kingdom. If the Office be held by a Military or Naval Officer, whether upon Full or Half Military or Naval Pay, the Total Amount of Pay and Allowances of every kind actually received by him in addition to the Profits of is Office.	Period during which the Officer has been Absent from the Colony during the Year 1843.	Whether the Principal enjoy any, and what other Advantage or Profit, not required to be stated in the preceding Columns.	Date of First Appointment under the Colonial Government.
£. s. d.					
- - -	- - -	- - - - - -	- - -	- - -	1803.
- - -	- - -	- - - - - -	- - -	- - -	1 May 1819.
- - -	- - -	- - - - - -	- - -	- - -	1827.
- - -	- - -	- - - - - -	- - -	- - -	June 1832.
—					
- - -	- - -	- - - - - -	- - -	- - -	1 April 1823.
—					
- - -	- - -	- - - - - -	- - -	- - -	1813.
- - -	- - -	- - - - - -	- - -	- - -	1 June 1840.
- - -	- - -	- - - - - -	- - -	- - -	1815.
- - -	- - -	- - - - - -	- - -	- - -	1827.
- - -	- - -	- - - - - -	- - -	- - -	1828.
—					
—					
—					
- - -	- - -	- - - - - -	- - -	- - Receives as a contingency 18 *l.* a year.	—
—					
—					
- - -	- -	- - - - - -	- - -	- - -	1821.
—					
- - -	- None - -	- - None - - -	Never -	None - -	1810.
—					
—					
—					
- - -	- None - -	- - None - - - -	Never -	None - -	1815.
—					
—					
—					

([10]) 23 years 8 months; ([11]) 16 years 9 months; ([12]) 16 years 1 month; ([19]) 23 years; ([22]) 34 years 11 months; ([25]) 29 years.

(*continued*)

—	OFFICE.	NAME.	Date of Appointment.	By whom Appointed, and under what Instrument.	Annual Salary in British or Army Sterling.	From what Fund the Salary is paid.
	REVENUE—*continued.*				£. s. d.	
	Barberyn:					
(1)	Sub-collector	William Agar Halliley, esq.	6 Nov. 1843	The Governor	100 – –	The revenues of the Colony.
(2)	Landing-waiter and searcher				40 – –	
(3)	Shroff and taxer				36 – –	
(4)	Three tide-waiters, at 9 *l.* each				27 – –	
	Negombo:					
(5)	Sub-collector	Peter John Truter, esq.	6 April 1841	The Governor	100 – –	
(6)	Landing-waiter and searcher				40 – –	
(7)	Shroff and taxer				16 – –	
(8)	Two tide-waiters, at 9 *l.* each				18 – –	
	Calpentyn:					
(9)	Sub-collector	Henry Tranchell, esq.	6 April 1843	The Governor	75 – –	
(10)	Landing-waiter and searcher				40 – –	
(11)	Shroff and taxer				16 – –	
(12)	Preventive officer at Caredivo				30 – –	
(13)	Two tide-waiters, at 8 *l.* each				16 – –	
	Contingency:					
	Chilaw:					
(14)	Supervisor				36 – –	
	Contingencies:					
(15)	Warehouse-keeper at Colombo	Frederick Saunders, esq.	1 Nov. 1843	The Governor, by notification.		
(16)	Assistant ditto	Mr. W. Taylor	1 Jan. 1838	The Governor	70 – –	
(17)	Two sorters, at 36 *l.* and 10 *l.* 16 *s.*				46 16 –	
(18)	Watcher and messenger, at 10 *l.* 16 *s.* each.				21 12 –	
(19)	Collector of Customs for the Southern Province.	George Hinde Cripps, esq.	1 Nov. 1838	The Governor, by notification.		

(1) to (14) The duties of these officers appear by their titles.—Length of service: (1) 2 months; (5) 4 years 11 months; (9) 8 years 9 months.

(15) To superintend the sale, &c. of cinnamon.—Length of service, 7 years 4 months.

(16) To superintend, under the direction of the warehouse-keeper, the receiving, weighing, and embaling of cinnamon, and to keep accounts of the same.—Length of service, 17 years 11 months.

Amount of Fees during the Year 1843, in Sterling Value.	Whether the Principal be allowed a House for his personal Residence, or what Allowance, if any, for House Rent, or Quarters.	Whether the Office be held by Principal in conjunction with any, and what other Civil, Military, or Naval Office or Appointment, or Place of Profit, in any Colony, or on the Establishment of the United Kingdom. If the Office be held by a Military or Naval Officer, whether upon Full or Half Military or Naval Pay, the Total Amount of Pay and Allowances of every kind actually received by him in addition to the Profits of his Office.	Period during which the Officer has been Absent from the Colony during the Year 1843.	Whether the Principal enjoy any, and what other Advantage or Profit, not required to be stated in the preceding Columns.	Date of First Appointment under the Colonial Government.
£. s. d.					
- - -	None - -	None - - - - - - - -	Never -	None - -	6 Nov. 1843.
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—					
—					
- - -	None - -	None - - - - - - - -	Never -	None - -	11 Feb. 1839.
—					
—					
—					
- - -	None - -	- - Deputy fiscal at Calpentyn, with 27 *l.* a year (*vide* p. 374).	Never -	None - -	10 Dec. 1837.
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—					
- - -	None - -	- A member of the Legislative Council and a justice of the peace for the island, and superintendent of the cinnamon sorting establishment, for which no salary is allowed; collector of customs for the Western Province, with 1,000 *l.* (*vide* p. 344) a year.	Never -	None - -	23 Aug. 1836.
- - -	- - -	- - - - - - - - -	- - -	- - Is a notary public.	- Feb. 1826.
—					
—					
- - -	None - -	- - Government agent, with 1,000 *l.* a year (*vide* p. 324); fiscal (*vide* p. 376), and a justice of the peace for the Southern Province, and a member of the Sub-Committee of Education at Galle, for which no salary is allowed.	Never -	None - -	25 Nov. 1822.

([17]) Employed in the sorting of cinnamon.

([18]) Watch at the warehouse, and carry letters and messages.

([19]) The duties of this officer are the same as those of the collector of customs for the Western Province.—Length of service, 21 years 1 month.

(*continued*)

—	OFFICE.	NAME.	Date of Appointment.	By whom Appointed, and under what Instrument.	Annual Salary in British or Army Sterling.	From what Fund the Salary is paid.
	REVENUE—*continued.*				£. s. d.	
	Galle:					
(1)	Head clerk	Mr. L. H. Anthonitz	21 May 1821	The Governor	75 – –	The revenues of the Colony.
(2)	Two clerks at 40 *l.* and 30 *l.*	–	–	–	70 – –	–
(3)	Shroff	–	–	–	40 – –	–
(4)	Landing-waiter and searcher	–	–	–	40 – –	–
(5)	Taxer	–	–	–	36 – –	–
(6)	Five tidewaiters at 8 *l.* each	–	–	–	40 – –	–
(7)	Three preventive officers at 12 *l.* each.	–	–	–	36 – –	–
	Dodandoewe Modere:					
(8)	Sub-collector	–	–	–	40 – –	–
(9)	Shroff and taxer	–	–	–	16 – –	–
(10)	Tidewaiter	–	–	–	8 – –	–
	Ballepitty Modere:					
(11)	Sub-collector	George Gunn, esq.	19 Apr. 1841	The Governor	75 – –	–
(12)	Landing-waiter and searcher	–	–	–	30 – –	–
(13)	Shroff and taxer	–	–	–	16 – –	–
(14)	Two tidewaiters at 8 *l.* each	–	–	–	16 – –	–
	Belleejam:					
(15)	Sub-collector	Mr. E. Brook	2 July 1842	The Governor	40 – –	–
(16)	Shroff and taxer	–	–	–	16 – –	–
(17)	Tidewaiter	–	–	–	8 – –	–
	Gandura:					
(18)	Sub-collector	Mr. G. Brook	19 Apr. 1841	The Governor	40 – –	–
(19)	Shroff and taxer	–	–	–	16 – –	–
(20)	Tidewaiter	–	–	–	8 – –	–
	Contingencies:					
	Galle:					
(21)	Three rowers at 9 *l.* each	–	–	–	27 – –	–
(22)	Collector of Customs for the Eastern Province.	John Stratford Rodney, esq.	16 May 1840	The Governor, by notification.	–	–
	Trincomale:					
(23)	Clerk	–	–	–	40 – –	–
(24)	Landing-waiter and searcher	–	–	–	40 – –	–
(25)	Shroff and taxer	–	–	–	20 – –	–
(26)	Head tidewaiter	–	–	–	10 – –	–
(27)	Six tidewaiters at 8 *l.*	–	–	–	48 – –	–
	Batticaloa:					
(28)	Clerk	–	–	–	30 – –	–
(29)	Head tidewaiter	–	–	–	8 – –	–
(30)	Two tidewaiters at 7 *l.* each	–	–	–	14 – –	–
(31)	Collector of Customs for the Northern Province.	Percival Acland Dyke, esq.	1 Oct. 1833	The Governor, by notification.	–	–
(32)	Controller of Customs	French Gray, esq. (acting).	1 Nov. 1843	ditto	550 – –	–

(1 to 21) The duties of these officers appear by their titles.—Length of service: (1) 29 years 7 months; (11) 2 years 5 months; (15) 1 year 5 months; (18) 2 years 8 months.

(22) The duties of this officer are the same as those of the Collector of Customs for the Western Province.—Length of service, 18 years 7 months.

(23 to 30) The duties of these officers appear by their titles.

Amount of Fees during the Year 1843, in Sterling Value.	Whether the Principal be allowed a House for his personal Residence, or what Allowance, if any, for House Rent or Quarters.	Whether the Office be held by Principal in conjunction with any, and what other Civil, Military, or Naval Office or Appointment, or Place of Profit, in any Colony, or on the Establishment of the United Kingdom. If the Office be held by a Military or Naval Officer, whether upon Full or Half Military or Naval Pay, the Total Amount of Pay and Allowances of every kind actually received by him in addition to the Profits of his Office.	Period during which the Officer has been Absent from the Colony during the Year 1843.	Whether the Principal enjoy any, and what other Advantage or Profit, not required to be stated in the preceding Columns.	Date of First Appointment under the Colonial Government.
£. s. d.					
- - -	- - -	- - - - - - - - -	- - -	- - -	1809.
- - -	None - -	None - - - - - - -	Never -	None - -	19 Apr. 1841.
- - -	-	- - - - - - - -	- - -	- - -	2 July 1842.
- 7 6	- - -	- - - - - - - -	- - -	- - -	19 Apr. 1841.
- - -	None - -	- - Government Agent, with 1,200 *l.* a year (*vide* page 330); Fiscal (*vide* page 378), and a Justice of the Peace for the Eastern Province, and a Member of the Sub-committee of Education at Trincomale, for which no salary is allowed.	Never -	None - -	1 June 1825.
8 3 9 ¾	—				
- - -	None - -	- - Government Agent, with 1,200 *l.* a year (*vide* page 334); Fiscal (*vide* page 378), and a Justice of the Peace for the Northern Province, and a Member of the Sub-committee of Education at Jaffna, for which no salary is allowed.	Never -	None - -	15 May 1822.
- - -	ditto - -	None - - - - - - -	ditto -	ditto - -	1835.

(31) The duties of this officer are the same as those of the Collector of Customs for the Western Province.—Length of service, 21 years 8 months.

(32) Is charged with the examination of the accounts of the Customs' Department in the Northern and Eastern Provinces, checking all export and import receipts and permits, examining manifests, invoices, port clearances, &c.—Length of service, 7 years 9 months.

(*continued*)

—	OFFICE.	NAME.	Date of Appointment.	By whom Appointed, and under what Instrument.	Annual Salary in British or Army Sterling.	From what Fund the Salary is paid.
	REVENUE—*continued.*					
	Jaffna:					
	Collector's Office:				£. s. d.	
(1)	Assistant collector	Robert Lionel Bayly, esq. (acting.)	1 Nov. 1843	The Governor, by notification.	225 – –	The revenues of the Colony.
(2)	Head clerk	Mr. J. G. Gratiaen	1 Jan. 1832	The Governor	60 – –	
(3)	Two clerks at 40 *l.* and 30 *l.*				70 – –	
(4)	Shroff				40 – –	
(5)	Two landing-waiters at 40 *l.* each				80 – –	
(6)	Head tidewaiter				10 – –	
(7)	Nine tidewaiters, at 7 *l.* each				63 – –	
(8)	Bookbinder				4 10 –	
(9)	Three messengers, at 3 *l.* 12 *s.* each				10 16 –	
(10)	Office-sweeper				1 2 6	
	Controller's Office:					
(11)	Clerk				36 – –	
	Point Pedro:					
(12)	Sub-Collector	Alexander Mackenzie Ferguson, esq.	6 July 1841	The Governor	100 – –	
(13)	Landing-waiter and searcher				40 – –	
(14)	Shroff and taxer				16 – –	
(15)	Head tidewaiter				10 – –	
(16)	Four tidewaiters, at 7 *l.* each				28 – –	
(17)	Bookbinder				– 18 –	
(18)	Office-sweeper				– 9 –	
(19)	Tindul of boat for general purposes.				4 10 –	
(20)	Lascar				3 12 –	
	Kaits:					
(21)	Searcher				0 – –	
(22)	Two searchers, at 40 *l.* each				40 – –	
(23)	Head tidewaiter				10 – –	
(24)	Five tidewaiters, at 7 *l.* each				35 – –	
	Manar:					
(25)	Sub-collector	Edward Maltby, esq.	28 Oct. 1842	The Governor	96 – –	
(26)	Landing-waiter and searcher				40 – –	
(27)	Shroff and taxer				16 – –	
(28)	Head tidewaiter				10 – –	
(29)	Four tidewaiters, at 7 *l.* each				28 – –	
(30)	Bookbinder				1 10 –	
	Establishment at the Two Bars:				Salary for Eight Months:	
(31)	Two searchers, at 13 *l.* 10 *s.* each				18 – –	
(32)	Four rowers, at 4 *l.* 10 *s.* each				12 – –	
(33)	Postmaster-general	George Lee, esq.	1 May 1833	The Governor, by notification.	400 – –	
(34)	Head clerk	Mr. R. C. Roosmalecocq	1 May 1834	The Governor	66 – –	
(35)	2d ditto				36 – –	
(36)	Five messengers, at 9 *l.* each				45 – –	
	Western Province:					
(37)	Clerk				18 – –	
(38)	Nine postholders; eight at 10 *l.* 16 *s.* each, and one at 6 *l.*				92 8 –	
(39)	Two aratchies, at 9 *l.* 12 *s.* and 9 *l.*				18 12 –	

(1) to (32) The duties of these officers appear by their titles.—Length of service: (1) 2 years 9 months; (2) 24 years 9 months; (12) 2 years 6 months; (15) 1 year 2 months.

(33) To superintend the general arrangements for the conveyance of the public mails, and to keep the accounts of the entire Establishment.—Length of service, 11 years 11 months.

(34) Keeps the cash book, the book of private letters despatched, and the letter book, and draws up the cash accounts, &c. Length of service, 29 years 2 months.

Amount of Fees during the Year 1843, in Sterling Value.	Whether the Principal be allowed a House for his Personal Residence, or what Allowance, if any, for House Rent, or Quarters.	Whether the Office be held by Principal in conjunction with any, and what other Civil, Military, or Naval Office or Appointment, or Place of Profit, in any Colony, or on the Establishment of the United Kingdom. If the Office be held by a Military or Naval Officer, whether upon Full or Half Military or Naval Pay, the Total Amount of Pay and Allowances of every kind actually received by him in addition to the Profits of his Office.	Period during which the Officer has been Absent from the Colony during the Year 1843.	Whether the Principal enjoy any, and what other Advantage or Profit, not required to be stated in the preceding Columns.	Date of First Appointment under the Colonial Government.
£. s. d.					
- - -	None - -	None - - - - - - -	Never -	None - -	6 April 1841.
1 11 3	- - -	- - - - - - - -	- - -	- - -	1820.
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- - -	None - -	None - - - - - - -	Never -	None - -	6 July 1841.
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1 11 3	—				
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- 3 9	—				
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- - -	None - -	ditto - - - - - - -	ditto - -	ditto - -	28 Oct. 1842.
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- - -	ditto - -	- - Secretary to the Central School Commission, and Inspector of Schools, with 200 *l.* a year (*vide* page 308).	ditto - -	ditto - -	1 May 1833.
- - -	- - -	- - - - - - - -	- - -	- - -	1 Jan. 1816.
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([35]) Keeps the cash and the books of the daily entry of letters, closing packets, &c.
([36]) Carry tappals, distribute letters, and bind up packets for dispatch.
([37]) ([38]) ([39]) The duties of the clerks and postholders are to keep the accounts of the arrival and dispatch of mails; those f the aratchies and kanganies are to keep the accounts.

—	OFFICE.	NAME.	Date of Appointment.	By whom Appointed, and under what Instrument.	Annual Salary in British or Army Sterling.	From what Fund the Salary is paid.
	REVENUE—*continued.*				£. s. d.	
	Western Province—*continued.*					
(1)	Fourteen kanganies; one at 10 *l.* 16 *s.*, and thirteen at 9 *l.* each.				127 16 –	
(2)	Seventy-five runners; one at 9 *l.*, and seventy-four at 7 *l.* 4 *s.* each.				541 16 –	
	Southern Province:					
(3)	Clerk				24 – –	
(4)	Two clerks, at 18 *l.* and 9 *l*				27 – –	
(5)	Eight postholders; three at 10 *l.* 16 *s.*, two at 9 *l.*, two at 8 *l.* 2 *s.* each, and one at 5 *l.* 8 *s.*				72 – –	
(6)	Aratchy				9 12 –	
(7)	Five kanganies; four at 9 *l.* each, and one at 5 *l.* 8 *s.*				41 8 –	
(8)	Thirty runners; nineteen at 7 *l.* 4 *s.*, and eleven at 4 *l.* 10 *s.* each.				186 6 –	
	Eastern Province:					
(9)	Clerk				36 – –	
(10)	Seven kanganies, at 10 *l.* 16 *s.* each.				75 12 –	
(11)	Fifty-five runners; eighteen at 9 *l.*, three at 6 *l.* 15 *s.*, twenty-seven at 6 *l.* 6 *s.* each, one at 5 *l.* 8 *s.*, and six at 4 *l.* 10 *s.* each.				384 15 –	
(12)	Seven canoemen; three at 3 *l.* 12 *s.*, two at 2 *l.* 14 *s.* each, one at 1 *l.* 16 *s.*, and one at 1 *l.* 7 *s.*				19 7 –	
	Northern Province:					
(13)	Four clerks, at 30 *l.*, 18 *l.*, 12 *l.*, and 9 *l.*				69 – –	
(14)	Twelve postholders; nine at 10 *l.* 16 *s.*, two at 9 *l.* each, and one at 8 *l.* 2 *s.*				123 6 –	
(15)	Thirteen kanganies; one at 9 *l.*, and twelve at 5 *l.* 8 *s.* each.				73 16 –	
(16)	One hundred and sixteen runners; two at 8 *l.* 2 *s.*, ten at 7 *l.* 4 *s.*, three at 6 *l.* 6 *s.*, twenty-nine at 5 *l.* 8 *s.*, fifty-three at 4 *l.* 19 *s.*, and nineteen at 4 *l.* 10 *s.* each.				611 11 –	
(17)	Boatman				1 16 –	
(18)	Three rowers, at 4 *l.* 10 *s.* each				13 10 –	
	Central Province:					
(19)	Clerk				36 – –	
(20)	Postholder				13 10 –	
(21)	Eleven kanganies; one at 18 *l.*, one at 13 *l.* 10 *s.*, and nine at 10 *l.* 16 *s.* each.				128 14 –	
(22)	Messenger				9 – –	
(23)	Fifty-five runners; nine at 10 *l.* 16 *s.*, and forty-six at 9 *l.* each.				511 4 –	The revenues of the Colony.

(1) to (12) The duties of the clerks and postholders are to keep the accounts of the arrival and dispatch of mails; those of the aratchies and kanganies are to keep the accounts.

Amount of Fees during the Year 1843, in Sterling Value.	Whether the Principal be allowed a House for his Personal Residence, or what Allowance, if any, for House Rent or Quarters.	Whether the Office be held by Principal in conjunction with any, and what other Civil, Military, or Naval Office or Appointment, or Place of Profit, in any Colony, or on the Establishment of the United Kingdom. If the Office be held by a Military or Naval Officer, whether upon Full or Half Military or Naval Pay, the Total Amount of Pay and Allowances of every kind actually received by him in addition to the Profits of his Office.	Period during which the Officer has been Absent from the Colony during the Year 1843.	Whether the Principal enjoy any, and what other Advantage or Profit, not required to be stated in the preceding Columns.	Date of First Appointment under the Colonial Government.
£. s. d.					
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- - -	- - -	- - - - - - - - -	- - -	-- Receives as a contingency, 24 *l.* a year.	—
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- - -	- - -	- - - - - - - - -	- - -	-- Eight of these runners, at 4 *l.* 19 *s.* each, receive as a contingency, four at the rate of 1 *l.* 1 *s.* each, and four at 9 *l.* each, per annum.	—
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([13]) to ([23]) Accounts of the packets which pass and repass their stations; those of the messengers are to distribute letters; and those of the runners, canoemen, boatmen, and rowers are to carry tuppals.

(*continued*)

—	OFFICE.	NAME.	Date of Appointment.	By whom Appointed, and under what Instrument.	Annual Salary in British or Army Sterling.	From what Fund the Salary is paid.
	REVENUE—*continued.*				£. s. d.	
	Contingencies:					
	Western Province:					
(1)	Clerk				24 – –	The revenues of the Colony.
	Southern Province:					
(2)	Clerk				24 – –	
(3)	Eleven runners, at 9 *l.* each				99 – –	
	Northern Province:					
(4)	Two postholders, at 18 *l.* and 2 *l.* 14 *s.*				20 14 –	
(5)	Eight runners, at 1 *l.* 7 *s.* each				10 16 –	
(6)	Pattengattyn				13 10 –	
(7)	Four boat owners, at 13 *l.* 10 *s.* each.				54 – –	
(8)	Four tindals, at 11 *l.* 14 *s.* each				46 16 –	
(9)	Sixteen boatmen, at 10 *l.* 16 *s.* each.				172 16 –	
	JUDICIAL:					
(10)	Chief Justice of the Island of Ceylon.	Hon. Sir Anthony Oliphant, Kt.	22 Oct. 1838	The Crown under warrant.	2,500 – –	
(11)	Private secretary	William Nicol Robertson, esq.	1 Mar. 1843	The chief justice	270 – –	
(12)	Senior puisne justice of the Supreme Court.	Hon. William Ogle Carr, esq.	17 Oct. 1840	The Crown under warrant.	1,500 – –	
(13)	Private secretary	Thomas Lewis Gibson, esq.	18 Jan. 1844	The senior puisne justice.	180 – –	
(14)	Second puisne justice of the Supreme Court.	Hon. James Stark, esq.	17 Oct. 1840	The Crown under warrant.	1,500 – –	
(15)	Private secretary	William Hicks, Esq.	1 April 1843	The second puisne justice.	180 – –	
(16)	Queen's advocate	Hon. Arthur Buller, esq.	17 Oct. 1840	The Crown under warrant.	1,200 – –	
(17)	Clerk	Mr. G. A. Ebert	Sept. 1812	The Governor	54 – –	
(18)	Interpreter				36 – –	
(19)	Two messengers at 9 *l.* each				18 – –	

(1) to (9) Accounts of the packets which pass and repass their stations; those of the messengers are to distribute letters; and those of the runners, canoemen, boatmen, and rowers are to carry tuppals.

(10) (11) (12) (13) (14) (15) The duties of the judges are to administer justice according to the charter, dated the 18th February 1833, and the laws of the island, in discharge of the criminal and appellate jurisdiction vested in the Supreme Court, which extends all over the island; and the duties of the private secretaries are to act as clerks to the judges, to carry on their official correspondence, and arrange their notes and judgments.—Length of service: (10) 5 years 2 months; (11) 10 months; (12) 10 years 9 months; (13) 1 year 3 months; (14) 4 years 1 month; (15) 9 months.

(16) The duties of the Queen's Advocate are, in many respects, analogous with those of the Attorney-general in England, though in others there seems to be a closer resemblance to the office of Lord Advocate in Scotland. The Queen's Advocate acts on all occasions as the legal adviser of the Government. The legislative enactments of the Government are sent to him to be reduced into legal form. Contracts for purchase and sale on the part of Government are submitted to him for

Amount of Fees during the Year 1843, in Sterling Value.	Whether the Principal be allowed a House for his personal Residence, or what Allowance, if any, for House Rent or Quarters.	Whether the Office be held by Principal in conjunction with any, and what other Civil, Military, or Naval Office or Appointment, or Place of Profit, in any Colony, or on the Establishment of the United Kingdom. If the Office be held by a Military or Naval Officer, whether upon Full or Half Military or Naval Pay, the Total Amount of Pay and Allowances of every kind actually received by him in addition to the Profits of his Office.	Period during which the Officer has been Absent from the Colony during the Year 1843.	Whether the Principal enjoy any, and what other, Advantage or Profit, not required to be stated in the preceding Columns.	Date of First Appointment under the Colonial Government.
£. s. d.					
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- - -	None - -	- - Judge of the Vice-Admiralty Court at Ceylon, and a Member of the Central School Commission, for which no salary is allowed.	Never -	None - -	22 Oct. 1838.
- - -	ditto - -	None - - - - - - -	ditto - -	Is a notary public	1 Mar. 1843.
- - -	ditto - -	ditto - - - - - - -	ditto - -	None - -	2 Apr. 1833.
- - -	ditto - -	ditto - - - - - - -	ditto - -	- Is an Advocate of the Supreme Court.	7 June 1842.
- - -	ditto - -	ditto - - - - - - -	ditto - -	None - -	10 Dec. 1839.
- - -	ditto - -	ditto - - - - - - -	ditto - -	ditto - -	1 Apr. 1843.
- - -	ditto - -	- - A Member of the Executive and Legislative Councils, and a Justice of the Peace for the Island, for which no salary is allowed.	ditto - -	ditto - -	17 Oct. 1840.
- - -	- - -	- - - - - - - - -	- - -	- - Receives as a contingency 9 *l.* a year, and is a proctor.	1 May 1810.
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his opinion, and all deeds of transfer are executed under his direction. He also acts after the manner of the Lord Advocate in Scotland as grand juror and public prosecutor; it is his business to consider the information in all cases of persons committed for trial before the Supreme Court, and to superintend the framing of the libel of accusation in those cases wherein he is of opinion that the libel ought to be allowed; all the criminal proceedings of inferior tribunals transmitted to the Supreme Court are referred by the Court to the Queen's Advocate for his opinion, according to which he is expected to take such steps as the nature of the case may seem to require.—Length of service, 3 years 3 months.

([17]) The clerk acts as amanuensis in copying official correspondence, and all other papers which pass through the office of the Queen's Advocate.—Length of service, 33 years 9 months.

([18]) The interpreter translates petitions and documents written in the Malabar and Singhalese languages, and enables the Queen's Advocate to communicate personally with the natives in those languages.

([19]) Carry letters and messages.

(continued)

—	OFFICE.	NAME.	Date of Appointment.	By whom Appointed, and under what Instrument.	Annual Salary in British or Army Sterling.	From what Fund the Salary is paid.
	JUDICIAL—*continued.*				£. s. d.	
(1)	Deputy Queen's Advocate -	- - Christopher Temple, esq.	17 Oct. 1840	- - The Crown, under a warrant.	1,000 – –	- -
(2)	Clerk - - - - - -	- - - -	- - -	- - -	45 – –	- -
	Contingencies:					
(3)	Deputy Queen's Advocate for the District of Colombo.	J. Stewart, esq. -	26 Oct. 1843	- - The Governor, by letters patent.	400 – –	- -
(4)	Ditto for the Southern Circuit -	- - J. D. Robertson, esq.	7 June 1842	- ditto - -	100 – –	- -
(5)	Ditto for the Eastern ditto -	Samuel Hanna, esq. -	4 Oct. 1843	- ditto - -	200 – –	- -
(6)	Interpreter and clerk - -	- - - -	- - -	- - -	45 – –	- -
(7)	Two clerks, at 30 *l.* and 15 *l.* 10 *s.*	- - - -	- - -	- - -	45 10 –	- -
(8)	Two messengers, at 9 *l.* and 4 *l.* 10 *s.*	- - - -	- - -	- - -	13 10 –	- -
(9)	Registrar of the Supreme Court	- - V. W. Vanderstraaten, esq.	1 Oct. 1833	- - The Governor, by letters patent.	600 – –	- -
(10)	1st Deputy-registrar - -	P. A. Loos, esq. -	- ditto -	- ditto - -	210 12 –	The revenues of the Colony.
(11)	2d ditto - - -	J. L. Cramer, esq. -	- ditto -	- ditto - -	150 – –	
(12)	Head clerk - - - -	Mr. C. A. Loos -	1 Aug. 1841	- ditto - -	90 – –	
(13)	2d ditto - - - -	Mr. D. Matthysz -	1 Oct. 1833	- ditto - -	63 – –	
(14)	3rd ditto - - - -	Mr. W. Bartholomeusz	1 Aug. 1841	- ditto - -	50 – –	
(15)	Audit clerk - - - -	Mr. C. Dettur - -	1 Nov. 1838	The Governor -	50 – –	
(16)	Advocate for paupers and prisoners.	H. J. Staples, esq. -	7 Oct. 1837	- - The Governor, by letters patent.	180 – –	
(17)	Joint Singhalese interpreter and translator.	- - Don A. D. Alwis, modeliar.	1 Oct. 1833	- ditto - -	63 – –	- -
(18)	Ditto - - - - - -	Mr. J. W. Pereira -	1 June 1841	- ditto - -	100 – –	- -
(19)	Malabar interpreter - -	F. S. L. Ramenaden -	1 May 1836	- ditto - -	54 – –	- -
(20)	Marshal - - - - -	- - - -	- - -	- - -	30 – –	- -
(21)	Two Court-serjeants, at 36 *l.* and 22 *l.* 10 *s.*	- - - -	- - -	- - -	58 10 –	- -
(22)	One sword-bearer and one mace-bearer, at 38 *l.* 14 *s.* and 29 *l.* 14 *s.*	- - - -	- - -	- - -	68 8 –	- -
(23)	Eight messengers, one at 10 *l.* 16 *s.* and seven at 9 *l.* each.	- - - -	- - -	- - -	73 16 –	- -
(24)	District Judge of Colombo, No. 1, South.	- - Vacant. Henry Collingwood Selby, esq. (acting).	20 Dec. 1843	- - The Governor, by letters patent.	800 – –	- -
(25)	Secretary - - - -	Mr. C. E. Cramer -	17 June 1839	The Governor -	100 – –	- -
(26)	Head clerk - - - -	Mr. J. Stephen -	1 Jan. 1841	- ditto - -	80 – –	- -
(27)	2d ditto - - - -	Mr. G. H. Anthonisz	- ditto -	- ditto - -	60 – –	- -

(1) To assist in all Crown actions, and to advise the Government on all such legal questions as may be referred to him. —Length of service, 3 years 3 months.

(3) Copies letters and other papers.

(3) (4) (5) To assist in all Crown actions.—Length of service: (3) 2 months; (4) 1 year 7 months; (5) 3 months.

(6) (7) Copy letters and other papers.

(8) Carry letters and messages.

(9) The Registrar has the management of all the business of the Court, criminal and appellate, and of his office.—Length of service 46 years 2 months.

(10) (11) The Deputy Registrars keep the criminal and appellate minutes, frame the libels of accusation, and all process and and orders of the Court.—Length of service, (10) 47 years 10 months; (11) 40 years 3 months.

(12) The head clerk is employed indiscriminalely in every transaction of the office.—Length of service, 17 years 6 months.

(13) (14) These clerks have the management and charge of all papers and pleadings in the office, assist the registrars in completing the several business as specified by them, keep an index of all calenders and copy all other papers required in the office.—Length of service: (13) 30 years 8 months; (14) 10 years 6 months.

(15) Assists the registrars in taxing costs, &c.—Length of service, 18 years 1 month.

Amount of Fees during the Year 1843, in Sterling Value.	Whether the Principal be allowed a House for his personal Residence, or what Allowance, if any, for House Rent or Quarters.	Whether the Office be held by Principal in conjunction with any, and what other Civil, Military, or Naval Office or Appointment, or Place of Profit in any Colony, or on the Establishment of the United Kingdom. If the Office be held by a Military or Naval Officer, whether upon Full or Half Military or Naval Pay, the Total Amount of Pay and Allowance of every kind actually received by him in addition to the Profits of his Office.	Period during which the Officer has been Absent from the Colony during the Year 1843.	Whether the Principal enjoy any, and what other Advantage or Profit, not required to be stated in the preceding Columns.	Date of First Appointment under the Colonial Government.
£. s. d.					
- - -	None - -	- - A Justice of the Peace for the Island, for which no salary is allowed.	Never -	None - -	17 Oct. 1840.
- - -	ditto - -	- - A Justice of the Peace for the District of Colombo, for which no salary is allowed.	ditto - -	Is a Proctor -	26 Oct. 1843.
- - -	ditto - -	- - A Justice of the Peace for the Southern Circuit, for which no salary is allowed.	ditto - -	ditto - -	7 June 1842.
- - -	ditto - -	- - A Justice of the Peace for the Eastern Circuit, for which no salary is allowed.	ditto - -	- - Is an Advocate of the Supreme Court.	8 April 1841.
- - -	ditto - -	- - Registrar of the Vice-Admiralty Court at Ceylon, and a Commissioner of the Loan Board, for which no salary is allowed.	ditto - -	None - -	Nov. 1797.
- - -	ditto - -	None - - - - - -	ditto - -	ditto - -	March 1796.
- - -	ditto - -	ditto - - - - - -	ditto - -	ditto - -	Oct. 1802.
- - -	- - -	- - - - - - -	- - -	- - -	June 1826.
- - -	- - -	- - - - - - -	- - -	- - -	May 1813.
- - -	- - -	- - - - - - -	- - -	- - Receives as a contingency 10 *l.* a-year.	July 1833.
- - -	- - -	- - - - - - -	- - -	- - -	Dec. 1825.
- - -	None - -	- - Registrar of the Archdeaconry of Colombo, with 100 *l.* a-year, (*vide* page 300).	Never -	- - Is an Advocate of the Supreme Court and a notary public.	Dec. 1834.
- - -	- - -	- - - - - - -	- - -	- - -	May 1807.
- - -	- - -	- - - - - - -	- - -	- - -	April 1834.
- - -	- - -	- - - - - - -	- - -	- - -	Jan. 1834.
- - -	None - -	- - A Justice of the Peace for the district of Colombo, No. 1 South, for which no salary is allowed.	Never -	- - Is an Advocate of the Supreme Court.	20 Dec. 1843.
39 9 11 ¼	- - -	- - - - - - -	- - -	- - -	1 Jan. 1824.
- - -	- - -	- - - - - - -	- - -	- - -	April 1804.
- - -	- - -	- - Sexton of St. Peter's Church, with 24 *l.* a-year (*vide* page 300).	- - -	- - -	1 Sep. 1820.

([16]) Acts as counsel to all paupers and criminal prisoners.—Length of service, 9 years 2 months.

([17]) ([18]) ([19]) These interpreters interpret from Singhalese and Malabar into English, and translate all necessary papers.—Length of service, ([17]) 36 years 8 months; ([18]) 9 years 9 months; ([19]) 10 years.

([20]) The marshal proclaims the opening and adjournment of the court, attends it every day and keeps it clean, and does all other business that is required.

([21]) ([22]) The serjeants and sword and mace bearers attend the court during its sittings, and execute the duties attached to them.

([23]) Attend the court, judges, and at the office, and execute the duties of messengers.

([24]) Hearing and determining all civil and criminal causes that are daily instituted and brought before the court.

([25]) Has the custody of all records of proceedings in civil and criminal cases; records all the orders of the court; records the returns of executions, issues orders for payment of monies levied thereon, keeps the daily account of sales of stamps, and takes down depositions in civil and criminal cases.—Length of service, 18 years.

([26]) Issues all orders made in court, enters executions, and makes up the accounts of the court.—Length of service, 40 years.

([27]) Copies all orders and issues the process directed by the court.—Length of service, 23 years 4 months.

(*continued*)

—	OFFICE.	NAME.	Date of Appointment.	By whom Appointed, and under what Instrument.	Annual Salary in British or Army Sterling.	From what Fund the Salary is paid.
	JUDICIAL—*continued.*				£. s. d.	
(1)	Third clerk	Mr. T. Askey	1 Jan. 1841	The Governor	50 — —	
(2)	Three ditto; two at 40 *l.* each, and one at 30 *l.*				110 — —	
(3)	Singhalese clerk				18 — —	
(4)	Ditto interpreter	Vacant			54 — —	
(5)	Assistant ditto				46 13 —	
(6)	Malabar interpreter				45 — —	
(7)	Ditto writer and record-keeper				30 — —	
(8)	Head messenger				10 16 —	
(9)	Two messengers, at 9 *l.* each				18 — —	
(10)	Stamp vender; for both the South and North Courts.				27 — —	
	Contingencies:					
(11)	Extra clerk				30 — —	
(12)	Singhalese interpreter	D. J. F. Dias, Modeliar.	31 Jan. 1843	The Governor	50 — —	
(13)	Two Singhalese translators, at 24 *l.* each.				48 — —	
(14)	Malabar ditto				18 — —	
(15)	Messenger				9 — —	
(16)	District Judge of Colombo, No. 1, North.	Wm. Henry Whiting, esq. (absent on leave).	14 July 1839	The Governor, by letters patent.	500 — — half salary.	The revenues of the Colony.
		J. G. Hillebrand, esq. (acting).	16 Apr. 1843	ditto	500 — — half salary.	
(17)	Permanent assessor	D. F. J. Dias, Modeliar.	Oct. 1834	The Governor	50 — —	
(18)	Secretary	Mr. G. W. Stork	June 1839	ditto	100 — —	
(19)	Head clerk	Mr. J. H. Mortier	March 1804	ditto	80 — —	
(20)	2d ditto	Mr. G. W. Muller	Jan. 1841	ditto	60 — —	
(21)	3d ditto	Mr. D. W. Wendt	1 Mar. 1841	ditto	50 — —	
(22)	Three ditto; two at 40 *l.* each, and one at 30 *l.*				110 — —	
(23)	Singhalese clerk				18 — —	
(24)	Ditto interpreter	J. J. De Saram, Modeliar.	Nov. 1811	The Governor	54 — —	
(25)	Assistant ditto				46 13 —	
(26)	Malabar interpreter				45 — —	
(27)	Ditto writer and record-keeper				30 — —	
(28)	Head messenger				10 16 —	
(29)	Two messengers at 9 *l.* each				18 — —	
	Contingencies:					
(30)	Two Singhalese translators a 24 *l.* each.				48 — —	
(31)	Malabar ditto				18 — —	

(1) (2) Copy the fair records; issue all criminal process; and assist in the copying and issuing of civil process.—Length of service, 22 years 7 months.
(3) Transcribes in Singhalese any documents required.
(4) Interprets between the court and parties, and witnesses.
(5) Assists the Singhalese interpreter in his duties.
(6) Interprets between the court, and the parties, and witnesses
(7) Transcribes in Malabar any documents required, and has charge of the records of the court.
(8) Superintends the duties of the messengers.
(9) Convey letters and messages.
(10) Sells stamps, and renders daily account of the same.

Amount of Fees during the Year 1843, in Sterling Value.	Whether the Principal be allowed a House for his personal Residence, or what Allowance, if any, for House Rent or Quarters.	Whether the Office be held by Principal in conjunction with any, and what other Civil, Military, or Naval Office or Appointment, or Place of Profit, in any Colony, or on the Establishment of the United Kingdom. If the Office be held by a Military or Naval Officer, whether upon Full or Half Military or Naval Pay, the Total Amount of Pay and Allowances of every kind actually received by him in addition to the Profits of his Office.	Period during which the Officer has been Absent from the Colony during the Year 1843.	Whether the Principal enjoy any and what other Advantage or Profit, not required to be stated in the preceding Columns.	Date of First Appointment under the Colonial Government.
£. s. d.					
- - -	- - -	- - - - - - - - -	- - -	- - -	1 May 182[illegible]
- - -	None - -	- - Permanent Assessor, with 50*l.* a year (*vide* below).	- - -	- - -	1809.
- - -	None - -	None - - - - - - -	- 16 April to 31 December.	None - -	20 June 1826.
- - -	ditto - -	- - A Justice of the Peace for the district of Colombo, No. 1 North, for which no salary is allowed.	Never -	ditto - -	Nov. 1839.
- - -	- - -	- - Singhalese Interpreter of the District Court of Colombo, No. 1 South, with 50*l.* a year (*vide* above.)	- - -	- - -	1809.
50 3 6	- - -	- - - - - - - - -	- - -	- - Is a notary public.	Jan. 1828.
- - -	- - -	- - - - - - - - -	- - -	- - Receives as a contingency, 1*l.* a year.	July 1796.
- - -	- - -	- - - - - - - - -	- - -	- - -	July 1831.
- - -	- - -	- - - - - - - - -	- - -	- - -	1836.
- - -	- - -	- - - - - - - - -	- - -	- - -	Nov. 1811.

(11) Assists the clerks.
(12) Interprets between the court, and the parties and witnesses.—Length of service, 33 years 4 months.
(13) (14) Translate all necessary papers.
(15) Conveys letters and messages.
(16) His duties are the same as those of the District Judge of Colombo, No. 1 South.—Length of service: 17 years 6 months; 2 years 1 month.
(17) To take notes of the proceedings and statements of the witnesses in the same manner as the District Judge, and to give his opinion on all cases previous to their decision.—Length of service, 33 years 4 months.
(18 to 31) Their duties are the same as those afore-mentioned.—Length of service: (18) 17 years; (19) 47 years; (20) 11 years 7 months; (21) 6 years 4 months; (24) 32 years.

(*continued*)

—	OFFICE.	NAME.	Date of Appointment.	By whom Appointed, and under what Instrument.	Annual Salary in British or Army Sterling.	From what Fund the Salary is paid.
	JUDICIAL—*continued.*				£. s. d.	
(1)	District Judge of Colombo, No. 2	Charles Patton Walker, esq.	1 Nov. 1843	The Governor, by letters patent.	550 — —	" "
(2)	Secretary	Mr. S. Dirckze	1 Aug. 1832	The Governor	50 — —	" "
(3)	Two clerks, at 27 *l.* and 20 *l.*	"	"	"	47 — —	" "
(4)	Interpreter	"	"	"	36 — —	" "
(5)	Translator and native writer	"	"	"	27 — —	" "
(6)	Messenger	"	"	"	9 — —	" "
	Contingencies:					
(7)	Constable	"	"	"	30 — —	" "
(8)	Bookbinder	"	"	"	4 — —	" "
(9)	District Judge of Colombo, No. 4	Theodore Lavalliere, esq.	1 Aug. 1840	The Governor, by letters patent.	625 — — with 3 years' annual increase.	" "
(10)	Secretary	Mr. W. F. Morris	1 Mar. 1841	The Governor	50 — —	" "
(11)	Clerk	"	"	"	24 — —	" "
(12)	Interpreter	"	"	"	25 — —	" "
(13)	Native writer	"	"	"	15 — —	The revenues of the Colony.
(14)	Messenger	"	"	"	6 — —	
	Contingencies:					
(15)	Extra clerk	"	"	"	18 — —	
(16)	Officekeeper	"	"	"	9 — —	
(17)	District Judge of Colombo, No. 6	Francis Price, esq.	1 May 1840	The Governor, by letters patent.	325 — — with 4 years' annual increase.	
(18)	Secretary	Mr. J. H. Schokman	1 Jan. 1834	The Governor	50 — —	
(19)	Clerk	"	"	"	27 — —	
(20)	Interpreter	Don Bartholomeus, modeliar.	1 Jan. 1834	The Governor	40 — —	
(21)	Native writer	"	"	"	16 4 —	
(22)	Messenger	"	"	"	9 — —	
	Contingency:					
(23)	Constable	"	"	"	10 16 —	
(24)	District Judge of Amblangodde	J. J. Kriekenbeek, esq.	1 Oct. 1833	The Governor, by letters patent.	225 — —	
(25)	Secretary	Mr. J. Nicholas	1 Sept. 1840	The Governor	50 — —	
(26)	Clerk	"	"	"	24 — —	
(27)	Interpreter	"	"	"	25 — —	
(28)	Native writer	"	"	"	10 — —	
(9)	Two messengers, at 6 *l.* each	"	"	"	12 — —	

(1) (2) (3) (4) (5) (6) Their duties are the same as those aforementioned.—Length of service: (1) 6 years 3 months; (2) 24 years 6 months

(7) Superintends the police.

(8) Binds the records and other papers of the office.

Amount of Fees during the Year 1843, in Sterling Value.	Whether the Principal be allowed a House for his personal Residence, or what Allowance, if any, for House Rent or Quarters.	Whether the Office be held by Principal in conjunction with any, and what other Civil, Military, or Naval Office or Appointment, or Place of Profit, in any Colony, or on the Establishment of the United Kingdom. If the Office be held by a Military or Naval Officer, whether upon Full or Half Military or Naval Pay, the Total Amount of Pay and Allowances of every kind actually received by him in addition to the Profits of his Office.	Period during which the Officer has been Absent from the Colony during the Year 1843.	Whether the Principal enjoy any, and what other Advantage or Profit, not required to be stated in the preceding Columns.	Date of First Appointment upon the Colonial Government.
£. s. d. 10 13 1	-- A Government House allowed, for which he pays a rental of 20 *l.* per annum.	-- A Justice of the Peace and Coroner for the District of Colombo No. 2, Deputy Fiscal, and a Member of the Sub-committee of Education at Negombo, for which no salary is allowed.	Never -	None - -	16 Oct. 1837.
15 19 2	- - -	- - - - - - - - -	- - -	- - -	25 June 1819.
2 2 –	-- A Government House allowed, for which he pays a rental of 20 *l.* per annum.	-- A Justice of the Peace and Coroner for the District of Colombo No. 4, Deputy Fiscal, and a Member of the Sub-committee of Education at Caltura, for which no salary is allowed.	Never -	None - -	3 Jan. 1831.
29 5 1	- - -	- - - - - - - - -	- - -	- - -	1 Aug. 1832.
- - -	- - -	- - - - - - - - -	- - -	-- Receives as a contingency, 5 *l.* a year.	—
- - -	None - -	-- Assistant Government Agent at Ratnapoora, with 325 *l.* a year (*vide* p. 324), a Justice of the Peace, and Coroner for the District of Colombo No. 6, and Deputy Fiscal at Ratnapoora, for which no salary is allowed.	Never -	None - -	12 Oct. 1832.
13 2 10½	- - -	- - - - - - - - -	- - -	- - -	1 Jan. 1805.
- - -	- - -	- - - - - - - - -	- - -	-- Receives as a contingency, 20 *l.* a year.	1 June 1817.
- - -	-- A Government House allowed.	-- A Justice of the Peace and Coroner for the District of Amblangodde, and Deputy Fiscal at Ballapittymodere, for which no salary is allowed.	None -	Never - -	1811.
8 18 9½	- - -	- - - - - - - - -	- - -	- - -	5 Jan. 1821.

(9) to (15) Their duties are the same as those aforementioned.—Length of service: (9) 13 years; (10) 11 years 5 months.
(16) Takes care of the office.
(17) to (29) Their duties are the same as those aforementioned.—Length of service: (17) 11 years 3 months; (18) 39 years; (20) 26 years 6 months; (24) 32 years; (25) 23 years.

(*continued*)

—	OFFICE.	NAME.	Date of Appointment.	By whom Appointed, and under what Instrument.	Annual Salary in British or Army Sterling.	From what Fund the Salary is paid.
	JUDICIAL—*continued.*				£. s. d.	
(1)	District Judge of Galle - -	Algernon Stewart, esq.	1 Aug. 1840	- - The Governor, by letters patent.	1,000 – –	- -
(2)	Permanent assessor - -	- - - -	- - -	- - -	30 – –	- -
(3)	Secretary - - - -	Mr. P. J. Ludovici -	1 Jan. 1834	The Governor -	100 – –	- -
(4)	Head clerk - - - -	P. A. Bastiaensz -	1 June 1841	- ditto - -	50 – –	- -
(5)	2d ditto - - - -	- - - -	- - -	- - -	40 – –	- -
(6)	Interpreter - - - -	- - - -	- - -	- - -	40 10 –	- -
(7)	Translator - - - -	- - - -	- - -	- - -	27 – –	- -
(8)	Native writer - - -	- - - -	- - -	- - -	12 12 –	- -
(9)	Two messengers, at 8 *l.* each -	- - - -	- - -	- - -	16 – –	- -
	Contingencies:					
(10)	Record keeper - - -	- - - -	- - -	- - -	24 – –	- -
(11)	Malabar interpreter - -	- - - -	- - -	- - -	18 – –	- -
(12)	District Judge of Matura -	F. De Livera, esq. -	1 April 1839	- - The Governor, by letters patent.	650 – – with 4 years' annual increase.	- -
(13)	Secretary - - - -	Mr. F. R. Junsz -	1 Jan. 1834	The Governor -	70 – –	- -
(14)	Two clerks, at 40 *l.* and 20 *l.* -	- - - -	- - -	- - -	60 – –	- -
(15)	Interpreter - - - -	- - - -	- - -	- - -	30 – –	- -
(16)	Translator - - - -	- - - -	- - -	- - -	27 – –	The revenues of the colony.
(17)	Native writer - - -	- - - -	- - -	- - -	10 – –	
(18)	Messenger - - - -	- - - -	- - -	- - -	6 – –	
	Contingency:					
(19)	Extra clerk - - - -	- - - -	- - -	- - -	24 – –	
(20)	District Judge of Tangalle -	- - John Henry Rabinel, esq.	1 April 1839	- - The Governor, by letters patent.	225 – –	
(21)	Secretary - - - -	Mr. J. H. Ludovici -	1 Jan. 1836	The Governor -	60 – –	- -
(22)	Clerk - - - - -	- - - -	- - -	- - -	24 – –	- -
(23)	Interpreter - - - -	- - - -	- - -	- - -	24 – –	- -
(24)	Translator - - - -	- - - -	- - -	- - -	18 – –	- -
(25)	Messenger - - - -	- - - -	- - -	- - -	6 – –	- -
(26)	District Judge of Hambantotte -	- Philip Watson Braybrooke, esq.	1 Nov. 1843	- - The Governor, by letters patent.	275 – –	- -
(27)	Secretary - - - -	Mr. W. Andree -	27 Feb. 1836	The Governor -	50 – –	- -
(28)	Interpreter - - - -	- - - -	- - -	- - -	24 – –	- -
(29)	Messenger - - - -	- - - -	- - -	- - -	6 – –	- -
(30)	District Judge of Batticaoa -	Robert Atherton, esq.	14 July 1839	- - The Governor, by letters patent.	410 – – with 4 years' annual increase.	- -
(31)	Secretary - - - -	Mr. W. S. De Waas -	1 Jan. 1830	The Governor -	50 – –	- -
(32)	Interpreter - - - -	- - - -	- - -	- - -	27 – –	- -
(33)	Translator and native writer -	- - - -	- - -	- - -	10 – –	- -
(34)	Messenger - - - -	- - - -	- - -	- - -	6 6 –	- -
	Contingency:					
(35)	Extra clerk - - - -	- - - -	- - -	- - -	30 – –	- -

(1) to (34) Their duties are the same as those aforementioned.—Length of service: (1) 13 years 10 months; (3) 37 years; 4 months; (17) 23 years 8 months;

Amount of Fees during the Year 1843, in Sterling Value.	Whether the Principal be allowed a House for his personal Residence, or what Allowance, if any, for House Rent or Quarters.	Whether the Office be held by Principal in conjunction with any, and what other Civil, Military, or Naval Office or Appointment, or Place of Profit, in any Colony, or on the Establishment of the United Kingdom. If the Office be held by a Military or Naval Officer, whether upon Full or Half Military or Naval Pay, the Total Amount of Pay and Allowances of every kind actually received by him in addition to the Profits of his Office.	Period during which the Officer has been Absent from the Colony during the Year 1843.	Whether the Principal enjoy any, and what other Advantage or Profit, not required to be stated in the preceding Columns.	Date of First Appointment under the Colonial Government.
£. s. d.					
- - -	None - -	- -A Justice of the Peace, and Coroner for the District of Galle, and a Member of the Sub-committee of Education at that station, for which no salary is allowed.	Never -	None - -	9 Mar. 1830.
30 3 9¾	- - -	- - - - - - - -	- - -	Is a notary public	Aug. 1807.
- - -	- - -	- - - - - - - -	- - -	- - -	16 Nov. 1809.
- - -	None - -	- - A Justice of the Peace and Coroner for the District of Matura, for which no salary is allowed.	Never -	None - -	1 Apr. 1839.
18 9 1	- - -	- - - - - - - -	- - -	- - -	31 Dec. 1833.
- - -	- - -	- - - - - - - -	- - -	- - Receives as a contingency, 10 *l.* a year.	—
- - -	- - A Government House allowed.	- - A Justice of the Peace and Coroner for the District of Tangalle, and Deputy Fiscal at that station, for which no salary is allowed.	Never -	None - -	1 Apr. 1839.
3 8 3	- - -	- - - - - - - -	- - -	- - -	23 Mar. 1823.
- 18 -	—				
- - -	None - -	- - Assistant Government Agent, with 275 *l.* a year (*vide* page 324), a Justice of the Peace and Coroner for the District of Hambantotte, and Deputy Fiscal at that station, for which no salary is allowed.	Never -	None - -	24 Aug. 1841.
- 14 10	- - -	- - - - - - - -	- - -	- - -	1 May 1820.
- - -	None - -	- - Assistant Government Agent, with 410 *l.* a year (*vide* page 332), a Justice of the Peace and Coroner of the District of Batticaloa, and Deputy Fiscal at that station, for which no salary is allowed.	Never -	None - -	4 Nov. 1832.
12 8 11½	- - -	- - - - - - - -	- - -	- - -	4 Jan. 1817.

(4) 34 years 4 months; (12) 9 years 2 months; (13) 34 years; (20) 4 years 9 months; (21) 20 years 9 months; (26) 2 years (30) 11 years 2 months; (31) 27 years.

(*continued*)

—	OFFICE.	NAME.	Date of Appointment.	By whom Appointed, and under what Instrument.	Annual Salary in British or Army Sterling.	From what Fund the Salary is paid.
	JUDICIAL—*continued.*				£. s. d.	
(1)	District Judge of Trincomale -	- - Charles Peter Layard, esq.	1 Mar. 1840	- - The Governor, by letters patent.	1,000 – –	- -
(2)	Secretary - - - - -	Mr. J. A. Roelofsz -	1 Sept. 1841	The Governor -	50 – –	- -
(3)	Two clerks, at 36*l.* and 31*l.* 10*s.*	- - - -	- - -	- - -	67 10 –	- -
(4)	Interpreter - - - - -	- - - -	- - -	- - -	27 – –	- -
(5)	Native writer - - -	- - - -	- - -	- - -	10 16 –	- -
(6)	Two messengers, at 7*l.* 17*s.* 6*d.* each.	- - - -	- - -	- - -	15 15 –	- -
	Contingency:					
(7)	Bookbinder - - - - -	- - - -	- - -	- - -	4 10 –	- -
(8)	District Judge of Jaffna -	Joseph Price, esq. -	1 Oct. 1833	- - The Governor, by letters patent.	1,000 – –	- -
(9)	Secretary - - - - -	Mr. F. C. Grenier -	1 Dec. 1836	The Governor -	50 – –	- -
(10)	Head clerk - - - - -	Mr. J. Margenout -	16 Sept. 1816	- ditto - -	45 – –	- -
(11)	2d ditto - - - - -	- - - -	- - -	- - -	36 – –	- -
(12)	Interpreter - - - - -	Vacant - -	- - -	- - -	50 – –	- -
(13)	Native writer - - -	- - - -	- - -	- - -	6 6 –	
(14)	Four messengers, at 5*l.* 8*s.* each.	- - - -	- - -	- - -	21 12 –	
	Contingencies:					
(15)	Record-keeper - - -	- - - -	- - -	- - -	40 10 –	
(16)	Extra clerk - - - - -	- - - -	- - -	- - -	22 10 –	
(17)	Ditto Native writer - -	- - - -	- - -	- - -	6 6 –	
(18)	Bookbinder - - - - -	- - - -	- - -	- - -	9 – –	
(19)	District Judge of Walligammo	- - William Kingsley Burleigh, esq.	1 Oct. 1833	- - The Governor, by letters patent.	225 – –	
(20)	Secretary - - - - -	- - - -	- - -	- - -	40 – –	- -
(21)	Clerk - - - - - -	- - - -	- - -	- - -	18 – –	- -
(22)	Interpreter - - - - -	- - - -	- - -	- - -	24 – –	- -
(23)	Native writer - - -	- - - -	- - -	- - -	6 6 –	- -
(24)	Messenger - - - - -	- - - -	- - -	- - -	5 – –	- -
	Contingencies:					
(25)	Extra Native writer - -	- - - -	- - -	- - -	2 14 –	- -
(26)	Bookbinder - - - - -	- - - -	- - -	- - -	4 10 –	- -
(27)	Extra messenger - - -	- - - -	- - -	- - -	5 – –	- -
(28)	District Judge of Waddemoratchie.	P. F. Toussaint, esq.	1 Oct. 1833	- - The Governor, by letters patent.	157 10 –	- -
(29)	Secretary - - - - -	- - - -	- - -	- - -	40 – –	- -
(30)	Clerk - - - - - -	- - - -	- - -	- - -	18 – –	- -
(31)	Interpreter - - - - -	- - - -	- - -	- - -	24 – –	- -
(32)	Native writer - - -	- - - -	- - -	- - -	6 6 –	- -
(33)	Messenger - - - - -	- - - -	- - -	- - -	5 – –	- -
	Contingency:					
(34)	Extra messenger - - -	- - - -	- - -	- - -	5 – –	- -
(35)	District Judge of Tenmoratchie and Patchelepalle.	- - Edmund James Wood, esq.	24 Mar. 1840	- - The Governor, by letters patent.	225 – –	- -

The revenues of the Colony.

(1) to (35) Their duties are the same as those aforementioned.—Length of service: (1) 15 years 1 month; (2) 16 years

Amount of Fees, during the Year 1843, in Sterling Value.	Whether the Principal be allowed a House for his personal Residence, or what Allowance, if any, for House Rent or Quarters.	Whether the Office be held by Principal in conjunction with any, and what other Civil, Military, or Naval Office or Appointment, or Place of Profit, in any Colony, or on the Establishment of the United Kingdom. If the Office be held by a Military or Naval Officer, whether upon Full or Half Military or Naval Pay, the Total Amount of Pay and Allowances of every kind actually received by him in addition to the Profits of his Office.	Period during which the Officer has been Absent from the Colony during the Year 1843.	Whether the Principal enjoy any, and what other Advantage or Profit, not required to be stated in the preceding Columns.	Date of First Appointment under the Colonial Government.
£. s. d.					
- - -	- - A Government House allowed, for which he pays a rental of 40 *l.* per annum.	- - A Justice of the Peace and Coroner for the District of Trincomale, and a Member of the Sub-committee of Education at that station, for which no salary is allowed.	Never -	None - -	10 Dec. 1828.
31 - 1½	- - -	- - - - - - - -	- - -	- - -	1 Apr. 1827.
- - -	- - -	- - - - - - - -	- - -	- - Receives as a contingency, 18*l.* a year.	—
—					
—					
—					
- - -	None - -	- - A Justice of the Peace, and Coroner for the District of Jaffna, and a Member of the Sub-committee of Education at that station, for which no salary is allowed.	Never -	- - Receives as a contingency, a personal allowance of 250 *l.* a year.	1 Jan. 1821.
23 1 9⅗	- - -	- - - - - - - -	- - -	- - -	1 Nov. 1829.
21 17 2	- - -	- - - - - - - -	- - -	- - -	1 Jan. 1816.
—					
—					
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—					
—					
—					
—					
- - -	- - A Government House allowed.	- - A Justice of the Peace, and Coroner for the District of Walligammo, for which no salary is allowed.	Never -	None - -	11 Apr. 1826.
3 2 1¾	—				
—					
—					
—					
—					
—					
—					
- - -	- - A Government House allowed.	- - A Justice of the Peace, and Coroner for the District of Waddemoratchie, for which no salary is allowed.	Never -	- - Receives as a contingency, 67 *l.* 10 *s.* a year.	10 Jan. 1810.
5 17 10	—				
—					
—					
—					
—					
- - -	- - A Government House allowed.	- - A Justice of the Peace, and Coroner for the District of Tenmoratchie and Patchelepalle, for which no salary is allowed.	Never -	None.	—

9 months; ([8]) 23 years; ([9]) 14 years 2 months; ([10]) 28 years; ([19]) 18 years; ([28]) 34 years; ([35]) 11 years 3 months.

(*continued*)

—	OFFICE.	NAME.	Date of Appointment.	By whom Appointed, and under what Instrument.	Annual Salary in British or Army Sterling.	From what Fund the Salary is paid.
	JUDICIAL—*continued.*				£. s. d.	
(1)	Secretary				40 – –	
(2)	Clerk				18 – –	
(3)	Interpreter				24 – –	
(4)	Native writer				6 6 –	
(5)	Messenger				5 – –	
	Contingencies:					
(6)	Bookbinder				4 10 –	
(7)	Extra Native writer				4 10 –	
(8)	Ditto messenger				5 – –	
(9)	District Judge of the Islands	S. Amblawanan, esq.	1 Apr. 1843	The Governor, by letters patent.	157 10 –	
(10)	Secretary				40 – –	
(11)	Interpreter				20 – –	
(12)	Native writer				6 6 –	
(13)	Two messengers, at 5 *l.* each				10 – –	
(14)	District Judge of the Wanny	C. A. Vanderstraaten, esq.	24 Mar. 1840	The Governor, by letters patent.	225 – –	
(15)	Secretary				40 – –	
(16)	Interpreter				24 – –	
(17)	Native writer				6 6 –	
(18)	Messenger				5 – –	
(19)	District Judge of Manar and Nuwerakalawiya.	James Caulfield, esq.	1 May 1843	The Governor, by letters patent.	700 – –	
	Manar:					
(20)	Secretary				40 – –	
(21)	Clerk				24 – –	
(22)	Interpreter				27 – –	
(23)	Native writer				6 6 –	
(24)	Two messengers, at 5 *l.* 10 *s.* each.				11 – –	
	Nuwerakalawiya:					
(25)	Secretary	Mr. A. De Silva	1 Jan. 1834	The Governor	*100 – –	
(26)	Interpreter	Don J. Abeyratne Mohandiram.	1 Feb. 1839	ditto	*100 – –	
(27)	Native writer				10 – –	
(28)	Two messengers, at 9 *l.* each				18 – –	
	Contingency:					
(29)	Bookbinder				1 16 –	
(30)	District Judge of Chilaw and Putlam.	William Gordon Forbes, esq.	1 May 1843	The Governor, by letters patent.	275 – –	
(31)	Secretary	Mr. T. J. Fretz	1 Aug. 1835	The Governor	60 – –	
(32)	Clerk				40 – –	
(33)	Interpreter				36 – –	
(34)	Native writer				7 4 –	
(35)	Two messengers, at 5 *l.* 10 *s.* each.				11 – –	The revenues of the Colony.

(1) to (35) Their duties are the same as those aforementioned.—Length of service: (9) 9 months; (14) 21 years;

* These salaries payable

Amount of Fees during the Year 1843, in Sterling Value.	Whether the Principal be allowed a House for his personal Residence, or what Allowance, if any, for House Rent, or Quarters.	Whether the Office be held by Principal in conjunction with any, and what other Civil, Military, or Naval Office or Appointment, or Place of Profit, in any Colony, or on the Establishment of the United Kingdom. If the Office be held by a Military or Naval Officer, whether upon Full or Half Military or Naval Pay, the Total Amount of Pay and Allowances of every kind actually received by him in addition to the Profits of his Office.	Period during which the Officer has been Absent from the Colony during the Year 1843.	Whether the Principal enjoy any, and what other Advantage or Profit, not required to be stated in the preceding Columns.	Date of First Appointment under the Colonial Government.
£. s. d.					
4 16 6	—				
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—					
—					
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—					
- - -	- - A Government House allowed.	- - A Justice of the Peace, and Coroner for the District of the Islands, for which no salary is allowed.	Never -	None - -	1 Apr. 1842.
3 1 -	—				
—					
—					
—					
- - -	- - A Government House allowed.	- - A Justice of the Peace, and Coroner for the District of the Wanny, and Deputy Fiscal at Mulletivoe, for which no salary is allowed.	Never -	None - -	Apr. 1822.
—					
—					
- - -	None - -	- - A Justice of the Peace, and Coroner for the District of Manar and Nuwerakalawiya, for which no salary is allowed.	Never -	None - -	12 Oct. 1832.
1 18 11¼	—				
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—					
—					
- - -	- - -	- - - - - - - -	- - -	- - -	1 June 1834.
- - -	- - -	- - - - - - - -	- - -	- - -	1 Feb. 1839.
—					
—					
—					
- -	None - -	- - Assistant Government Agent, with 275 *l.* a year (*vide* page 314), and a Justice of the Peace, and Coroner for the District of Chilaw and Putlam, for which no salary is allowed.	Never -	None - -	5 Sept. 1838.
6 11 -	- - -	- - - - - - - -	- - -	- - -	1 Aug. 1835.
—					
—					
- - -	- - -	- - - - - - - -	- - -	- - Receives as a contingency, 4 *l.* 16 *s.* a year.	—
—					

(19) 11 years 3 months; (25) 9 years 11 months; (26) 4 years 9 months; (30) 5 years 8 months; (31) 8 years 5 months.

only during actual residence.

(*continued*)

—	OFFICE.	NAME.	Date of Appointment.	By whom Appointed, and under what Instrument.	Annual Salary in British or Army Sterling.	From what Fund the Salary is paid.
	JUDICIAL—*continued.*				£. s. d.	
(1)	District Judge of Kandy South	J. J. Staples, esq.	1 Nov. 1843	The Governor, by letters patent.	1,000 – –	The revenues of the Colony.
(2)	Secretary	Mr. P. W. De Waas	1 Jan. 1836	The Governor	75 – –	
(3)	Head Clerk	Mr. P. Berringer	1 Jan. 1836	Ditto	50 – –	
(4)	2d ditto	–	–	–	27 – –	
(5)	Interpreter	Don C. Jayetilleke, Modeliar.	1 Jan. 1834	The Governor	56 – –	
(6)	Assistant interpreter	–	–	–	33 – –	
(7)	Record keeper	–	–	–	27 – –	
(8)	Native writer	–	–	–	18 – –	
(9)	Messenger	–	–	–	9 – –	
(10)	Two messengers, at 9 *l.* each	–	–	–	18 – –	
(11)	Tamul translator and stamp vender (for both the South and North Courts.)	–	–	–	30 – –	
(12)	Bookbinder (for both the South and North Courts.)	–	–	–	12 – –	
(13)	District Judge of Kandy North	Andrew Walker, esq.	1 Nov. 1843.	The Governor, by letters patent.	800 – –	
(14)	Secretary	Mr. C. E. Bartholomewsz.	1 Jan. 1839	The Governor	60 – –	
(15)	Clerk	–	–	–	40 – –	
(16)	Interpreter	D. N. Goonetilleke, Modeliar.	1 Jan. 1839	The Governor	50 – –	
(17)	Assistant interpreter	–	–	–	30 – –	
(18)	Record keeper	–	–	–	27 – –	
(19)	Native writer	–	–	–	15 – –	
(20)	Three messengers, at 9 *l.* each	–	–	–	27 – –	
(21)	District Judge of Four and Three Korles.	Edward Rawdon Power, esq.	1 Oct. 1837	The Governor, by letters patent.	325 – – With four years' annual increase.	
(22)	Secretary	Mr. N. Brohier	1 May 1835	The Governor	55 – –	
(23)	Clerk	–	–	–	40 – –	
(24)	Interpreter	–	–	–	45 – –	
(25)	Translator	–	–	–	12 – –	
(26)	Messenger	–	–	–	9 – –	
	Contingencies:					
(27)	Record keeper	–	–	–	24 – –	
(28)	Bookbinder	–	–	–	2 8 –	
(29)	District Judge of Seven Korles	John Armour, esq.	1 Apr. 1839	The Governor, by letters patent.	650 – – With four years' annual increase.	
(30)	Secretary	Mr. W. J. Trelsingere	1 Aug. 1833	The Governor	50 – –	
(31)	Two clerks, at 40 *l.* and 24 *l.*	–	–	–	64 – –	
(32)	Interpreter	D. De Waas, Modeliar	10 Nov. 1835	The Governor	63 – –	
(33)	Translator	–	–	–	36 – –	
(34)	Native writer	–	–	–	15 – –	
(35)	Two messengers, at 9 *l.* each	–	–	–	18 – –	

(1) to (35) Their duties are the same as those aforementioned.—Length of service: (1) 22 years 8 months; (2) 23 years; (22) 25 years 8 months; (29) 28 years

Amount of Fee during the Year 1843, in Sterling Value. £. s. d.	Whether the Principal be allowed a House for his Personal Residence, or what Allowance, if any, for House Rent or Quarters.	Whether the Office be held by Principal in conjunction with any, and what other Civil, Military, or Naval Office or Appointment, or Place of Profit, in any Colony, or on the Establishment of the United Kingdom. If the Office be held by a Military or Naval Officer, whether upon Full or Half Military or Naval Pay, the Total Amount of Pay and Allowances of every kind actually received by him in addition to the Profits of his Office.	Period during which the Officer has been Absent from the Colony during the Year 1843.	Whether the Principal enjoy any, and what other Advantage or Profit, not required to be stated in the preceding Columns.	Date of First Appointment under the Colonial Government.
- - -	None - -	- - A Justice of the Peace and Coroner for the District of Kandy South, for which no salary is allowed.	Never -	None - -	4 May 1821.
12 5 —	- - -	- - - - - - - - -	- - -	- - Is a Notary Public.	Jan. 1818.
- - -	- - -	- - - - - - - - -	- - -	- - -	Feb. 1816.
- - -	- - -	- - - - - - - - -	- - -	- - -	June 1816.
- - -	- - -	- - - - - - - - -	- - -	- - Receives, as a Contingency, 3 *l.* 12 *s.* a year.	—
- - -	- - -	- - - - - - - - -	- - -	- - Ditto, 1 *l.* 16 *s.* each, a year.	—
17 1 3¾	—				
- - -	None - -	- - A Justice of the Peace and Coroner for the District of Kandy North, for which no salary is allowed.	Never -	None - -	12 Oct. 1832.
4 — —	- - -	- - - - - - - - -	- - -	- - -	1 Sept. 1837.
- - -	- - -	- - - - - - - - -	- - -	- - -	5 June 1821
- - -	- - -	- - - - - - - - -	- - -	- - Receive as a contingency, 1 *l.* 16 *s.* each, a year.	—
- - -	None - -	- - Assistant Government Agent, with 325 *l.* a year (*vide* page 314); a Justice of the Peace and Coroner for the District of Three and Four Korles, and Deputy Fiscal at Kaigalle, for which no salary is allowed.	Never -	- - Receives an allowance of 30 *l.* a year, in lieu of travelling charges.	16 Oct. 1837.
7 1 1	- - -	- - - - - - - - -	- - -	- - -	1 May 1818.
- - -	None - -	- - A Justice of the Peace and Coroner for the district of Seven Korles; Deputy Fiscal and a Member of the Sub-committee of Education at Kurnegalle, for which no salary is allowed.	Never -	None - -	Feb. 1818.
5 6 5	- - -	- - - - - - - - -	- - -	- - Receives as a contingency, 10 *l.* a year, and is a notary public.	April 1817.
- - -	- - -	- - - - - - - - -	- - -	- - -	June 1827.

([3]) 28 years; ([5]) 25 years 6 months; ([13]) 11 years 3 months; ([14]) 6 years 4 months; ([16]) 22 years; ([21]) 6 years 3 months; ([30]) 26 years 6 months; ([33]) 18 years.

(*continued*)

—	OFFICE.	NAME.	Date of Appointment.	By whom Appointed, and under what Instrument.	Annual Salary in British or Army Sterling.	From what Fund the Salary is paid.
	JUDICIAL—*continued.*				£. s. d.	
(1)	District Judge of Matele -	-- Edmund Sampson Waring, esq.	1 May 1842	-- The Governor, by letters patent.	575 – – With one years' annual increase.	- -
(2)	Secretary - - - -	Mr. J. J. De Bruyn -	1 Dec. 1833	The Governor -	50 – –	- -
(3)	Two clerks, at 27 *l.* and 20 *l.* -	- - - -	- - -	- - -	47 – –	- -
(4)	Interpreter - - - -	-- Don Andrews, Modeliar.	30 Aug. 1842	The Governor -	50 – –	- -
(5)	Translator and conicoply -	- - - -	- - -	- - -	9 – –	- -
(6)	Native writer - - -	- - - -	- - -	- - -	15 – –	- -
(7)	Two messengers, at 9 *l.* each -	- - - -	- - -	- - -	18 – –	- -
(8)	District Judge of Badulla -	-- James Gay Layard, esq.	1 May 1843	-- The Governor, by letters patent.	350 – –	-
(9)	Secretary - - - -	-- A. J. P. Wirekoon Mohandiram.	1 Mar. 1836	The Governor -	50 – –	- -
(10)	Clerk - - - - -	- - - -	- - -	- - -	36 – –	- -
(11)	Interpreter - - - -	-- Don J. Abeyerabue Mohandiram.	1 Feb. 1843	The Governor -	50 – –	- -
(12)	Native writer - - -	- - - -	- - -	- - -	15 – –	- -
(13)	Messenger - - - -	- - - -	-	- -	9 – –	- -
	Contingencies:					
(14)	Clerk and Malabar Interpreter	(Vacant) - -	- - -	- - -	50 – –	- -
(15)	Bookbinder - - - -	- - - -	- - -	- - -	5 8 –	
(16)	Messenger - - - -	- - - -	- - -	- - -	9 – –	
(17)	District Judge of Nuwera Ellia	-- Captain Charles Kelson.	1 Oct. 1833	-- The Governor, by letters patent.	150 – –	
(18)	Secretary - - - -	Mr. Samuel Hollowell	1 Aug. 1838	The Governor -	50 – –	- -
(19)	Clerk - - - - -	- - - -	- - -	- - -	18 – –	- -
(20)	Interpreter - - - -	- - - -	- - -	- - -	45 – –	- -
(21)	Two messengers, at 9 *l.* each -	- - - -	- - -	- - -	18 – –	- -
(22)	Fiscal for the Western Province	J. Jumeaux, esq. -	1 Feb. 1839	-- The Governor, under warrant.	500 – –	- -
	Colombo:					
(23)	Head Clerk - - - -	Mr. J. C. Gerhard -	22 Feb. 1820	The Governor -	45 – –	- -
(24)	2d ditto - - - -	Mr. J. C. Raffel -	20 Oct. 1838	- ditto -	42 – –	- -
(25)	3d ditto - - - -	- - - -	- - -	- - -	36 – –	- -
(26)	Clerk of accounts - - -	- - - -	- - -	- - -	45 – –	- -
(27)	Singhalese translator - -	- - - -	- - -	- - -	45 – –	- -
(28)	Assistant ditto - - -	- - - -	- - -	- - -	15 – –	- -
(29)	Three Singhalese writers; one at 18 *l.*, and two at 15 *l.* each.	- - - -	- - -	- - -	48 – –	- -
(30)	Malabar writer - - -	- - - -	- - -	- - -	15 – –	- -
(31)	Auctioneer - - - -	- - - -	- - -	- - -	30 – –	- -
(32)	Conicoply - - - -	- - - -	- - -	- - -	18 – –	- -

The revenues of the Colony.

(1) to (21) Their duties are the same as those aforementioned.—Length of service: (1) 11 years 3 months; (2) 19 years; (4) 16 years 4 months; (8) 4 years 5 months; (9) 18 years 6 months; (11) four years 9 months; (17) 13 years 8 months; (18) 19 years.

Amount of Fees during the Year 1843, in Sterling Value.	Whether the Principal be allowed a House for the Personal Residence, or what Allowance, if any, for House Rent or Quarters.	Whether the Office be held by Principal in conjunction with any, and what other Civil, Military, or Naval Office or Appointment, or Place of Profit, in any Colony, or on the Establishment of the United Kingdom. If the Office be held by a Military or Naval Officer, whether upon Full or Half Military or Naval Pay, the Total Amount of Pay and Allowances of every kind actually received by him in addition to the Profits of his Office.	Period during which the Officer has been Absent from the Colony during the Year 1843.	Whether the Principal enjoy any, and what other Advantage or Profit, not required to be stated in the preceding Columns.	Date of First Appointment under the Colonial Government.
£. s. d.					
- - -	- - A Government House allowed, for which he pays a rental of 20*l.* per annum.	- - A Justice of the Peace and Coroner for the District of Matele, for which no salary is allowed.	Never -	None - -	12 Oct. 1832.
2 5 —	- - -	- - - - - - - -	- - -	- - -	Feb. 1818.
- - -	- - -	- - - - - - - -	- - -	- - -	Nov. 1827.
6 6 1½	—				
—					
- - -	None - -	- - A Justice of the Peace and Coroner for the District of Badulla, for which no salary is allowed.	Never -	- - Receives as a contingency, 30*l.* a year.	30 July 1839.
20 9 —	- - -	- - - - - - - -	- - -	- - -	1 June 1825.
—					
- - -	- - -	- - - - - - - -	- - -	- - -	1 Jan. 1834.
—					
- - -	- - -	- - - - - - - -	- - -	- - Receives as a contingency, 1*l.* 16*s.* a year.	—
—					
—					
—					
- - -	None - -	- - Assistant Government Agent at Nuwera Ellia; a Justice of the Peace and Coroner for that district, for which no salary is allowed; Captain of the Ceylon Rifle Regiment, with the pay of 11*s.* 7*d.* a day, and island allowance of 13*l.* 16*s.* a month; and Commandant of Kotmala, with 3*l.* 19*s.* 6*d.* monthly.	Never -	None - -	1 Jan. 1829.
6 3 11¼	- - -	- - - - - - - -	- - -	- - -	22 Feb. 1822.
—					
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—					
- - -	None - -	- - A Justice of the Peace for the Western Province, for which no salary is allowed.	Never -	None - -	1 June 1838.
12 15 2	- - -	- - - - - - - -	- - -	- - -	22 Feb. 1820.
12 15 2	- - -	- - - - - - - -	- - -	- - -	1 Jan. 1829.
12 15 2	—				
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1 10 —	—				
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12 15 2	—				
6 7 7	—				

([22]) The duties of the fiscals are to serve process and execute the sentences of the several courts of justice, in the same manner as the sheriffs in England.—Length of service, 5 years 7 months.

([23]) to ([32]) The duties of these officers appear by their titles.—Length of service: ([23]) 23 years 10 months; ([24]) 14 years 7 months.

(*continued*

—	OFFICE.	NAME.	Date of Appointment.	By whom Appointed, and under what Instrument.	Annual Salary in British or Army Sterling.	From what Fund the Salary is paid.
	JUDICIAL—*continued.*				£. s. d.	
	Colombo—*continued.*					
(1)	Two head messengers, at 12 *l.* and 10 *l.* 16 *s.*	- - - -	- - -	- - -	22 16 –	- -
(2)	Nine messengers and process servers, at 9 *l.* each.	- - - -	- - -	- - -	81 – –	- -
(3)	Twenty-two ditto, at 7 *l.* 4 *s.* each.	- - - -	- - -	- - -	158 8 –	- -
(4)	Gaoler - - - - -	Mr. Gregory Green -	7 Sept. 1843	The Governor -	58 10 –	- -
(5)	Assistant ditto, and head overseer.	- - - -	- - -	- - -	22 10 –	- -
(6)	Two overseers, at 18 *l.* and 15 *l.*	- - - -	- - -	- - -	33 – –	- -
(7)	Turnkey - - - - -	- - - -	- - -	- - -	11 5 –	- -
(8)	Three gaol guards, at 9 *l.* each -	- - - -	- - -	- - -	27 – –	- -
(9)	Compounder of medicine -	- - - -	- - -	- - -	9 – –	- -
(10)	Executioner - - - -	- - - -	- - -	- - -	9 – –	- -
(11)	Assistant ditto - - -	- - - -	- - -	- - -	7 4 –	- -
	Lunatic Asylum:					
(12)	Overseer - - - -	- - - -	- - -	- - -	31 10 –	- -
(13)	Guard - - - - -	- - - -	- - -	- - -	9 – –	- -
(14)	Cooly - - - - -	- - - -	- - -	- - -	9 – –	
	Caltura:					
(15)	Clerk - - - - -	- - - -	- - -	- - -	24 – –	
(16)	Translator - - - -	- - - -	- - -	- - -	18 – –	
(17)	Five process servers, at 7 *l.* 4 *s.* each.	- - - -	- - -	- - -	36 – –	
(18)	Two gaol guards, at ditto -	- - - -	- - -	- - -	14 8 –	
	Negombo:					
(19)	Clerk - - - - -	- - - -	- - -	- - -	24 – –	- -
(20)	Translator - - - -	- - - -	- - -	- - -	18 – –	- -
(21)	Five process servers, at 7 *l.* 4 *s.* each.	- - - -	- - -	- - -	36 – –	- -
(22)	Two gaol guards, at ditto -	- - - -	- - -	- - -	14 8 –	- -
	Chilaw:					
(23)	Deputy Fiscal - - -	- - - -	- - -	- - -	27 – –	- -
(24)	Five process servers, at 7 *l.* 4 *s.* each.	- - - -	- - -	- - -	36 – –	- -
(25)	Two gaol guards, at ditto -	- - - -	- - -	- - -	14 8 –	- -
	Calpentyn:					
(26)	Deputy Fiscal - - -	- - - -	- - -	- - -	27 – –	- -
(27)	Clerk and translator - -	- - - -	- - -	- - -	13 10 –	- -
(28)	Five process servers, at 7 *l.* 4 *s.* each.	- - - -	- - -	- - -	36 – –	- -
(29)	Two gaol guards, at ditto -	- - - -	- - -	- - -	14 8 –	- -

The revenues of the Colony.

(1) to (29) The duties of these officers appear by their

Amount of Fees during the Year 1843, in Sterling Value.	Whether the Principal be allowed a House for his Personal Residence, or what Allowance, if any, for House Rent or Quarters.	Whether the Office be held by Principal in conjunction with any, and what other Civil, Military, or Naval Office or Appointment, or Place of Profit, in any Colony, or on the Establishment of the United Kingdom. If the Office be held by a Military or Naval Officer, whether upon Full or Half Military or Naval Pay, the Total Amount of Pay and Allowances of every kind actually received by him in addition to the Profits of his Office.	Period during which the Officer has been Absent from the Colony during the Year 1843.	Whether the Principal enjoy any, and what other Advantage or Profit, not required to be stated in the preceding Columns.	Date of First Appointment under the Colonial Government.
£. s. d.					
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—					
- - -	- - -	- - - - - - - -	- - -	- - -	7 Sept. 1843.
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7 11 5	—				
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- 10 7	—				
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rities.—Length of service, (*) 1 year 7 months.

(*continued*)

—	OFFICE.	NAME.	Date of Appointment.	By whom Appointed, and under what Instrument.	Annual Salary in British or Army Sterling.	From what Fund the Salary is paid.
	JUDICIAL—*continued.*				£. s. d.	
	Ratnapoora:					
(1)	Turnkey				10 16 –	The Revenues of the Colony.
(2)	Six process-servers, at 7 *l.* 4 *s.* each.				43 4 –	
(3)	Two gaol guards, at ditto				14 8 –	
	Kaigalle:					
(4)	Translator				12 – –	
(5)	Six process-servers, at 7 *l.* 4 *s.* each.				43 4 –	
(6)	Two gaol guards, at ditto				14 8 –	
	Kurnegalle:					
(7)	Clerk				36 – –	
(8)	Translator				24 – –	
(9)	Turnkey				15 – –	
(10)	Eight process-servers, at 9 *l.* each.				72 – –	
(11)	Two goal guards, at ditto				18 – –	
	Contingencies—Colombo:					
(12)	Two extra overseers, at 15 *l.* each				30 – –	
(13)	Turnkey at Wellikadde				11 5 –	
(14)	Gaol guard, at ditto				18 – –	
(15)	Female attendant of the lunatic asylum.				9 – –	
	Kaigalle:					
(16)	Turnkey				10 16 –	
	Chilaw:					
(17)	Clerk and translator				13 10 –	
(18)	Fiscal for the Southern Provinces.	George Hinde Cripps, esq.	1 Nov. 1838	The Governor under warrant.		
	Galle:					
(19)	Head clerk	Mr. W. Eaton	1 Oct. 1840	The Governor	50 – –	
(20)	2d ditto				24 – –	
(21)	Two translators, at 18 *l.* each				36 – –	
(22)	Constable				45 – –	
(23)	Five police officers, at 6 *l.* 15 *s.* each.				33 15 –	
(24)	Gaoler				35 – –	
(25)	Hangman				4 10 –	
(26)	Seventeen process-servers, at 7 *l.* 4 *s.* each.				122 8 –	
	Convict Guard:					
(27)	Aratchy				12 – –	
(28)	Three kanganies, at 10 *l.* 4 *s.* each				30 12 –	
(29)	Three overseers, at 8 *l.* 8 *s.* each				25 4 –	
(30)	Fifteen peons, at 8 *l.* 2 *s.* ditto				121 10 –	
	Gaol Guard:					
(31)	Three peons, at 8 *l.* 2 *s.* each				24 6 –	
	Amblangodde:					
(32)	Clerk and translator				20 – –	
	Matura:					
(33)	Clerk				30 – –	
(34)	Translator				14 8 –	
(35)	Native writer				10 16 –	
(36)	Gaoler				22 10 –	

(1) to (17) The duties of these officers appear by their titles.

(18) The duties of this officer are the same as to those of the Fiscal for the Western Province.—Length of service, 21 years 1 month.

Amount of Fees during the Year 1843, in Sterling Value.	Whether the Principal be allowed a House for his personal Residence, or what Allowance, if any, for House Rent or Quarters.	Whether the Office be held by Principal in conjunction with any, and what other Civil, Military, or Naval Office or Appointment, or Place of Profit, in any Colony, or on the Establishment of the United Kingdom. If the Office be held by a Military or Naval Officer, whether upon Full or Half Military or Naval Pay, the Total Amount of Pay and Allowances of every kind actually received by him in addition to the Profits of his Office.	Period during which the Officer has been Absent from the Colony during the Year 1843.	Whether the Principal enjoy any, and what other Advantage or Profit, not required to be stated in the preceding Columns.	Date of First Appointment under the Colonial Government.
£. s. d.					
- - -	None - -	- - Government agent, with 1,000*l* a year, (*vide* page 324) collector of customs (*vide* page 348) and a justice of the peace for the southern province and a member of the Sub-committee of Education at Galle, for which no salary is allowed.	Never -	None - -	25 Nov. 1822.
- - -	- - -	- - - - - - - - -	- - -	- - -	1 April 1822.
3 8 6					

(19) to (30) The duties of these officers appear by their titles.—Length of service, 10 years 9 months.
(31) to (36) The duties of these officers appear by their titles.

(*continued*)

—	OFFICE.	NAME.	Date of Appointment.	By whom Appointed, and under what Instrument.	Annual Salary in British or Army Sterling.	From what Fund the Salary is paid.
	JUDICIAL—*continued.*				£. s. d.	
	Matura—*continued.*					
(1)	Three messengers and guards, at 5*l.* 3*s.* 6*d.* each.	- - - -	- - -	- - -	15 10 6	- -
(2)	Twelve process-servers, at 7*l.* 4*s.* each.	- - - -	- - -	- - -	86 8 –	- -
	Gaol Guard:					
(3)	Kangany - - - - -	- - - -	- - -	- - -	10 4 –	- -
(4)	Six peons, at 8*l.* 2*s.* each -	- - - -	- - -	- - -	48 12 –	- -
	Tangalle:					
(5)	Clerk - - - - - -	- - - -	- - -	- - -	18 – –	- -
(6)	Eight process-servers, at 7*l.* 4*s.* each.	- - - -	- - -	- - -	57 12 –	- -
(7)	Gaol peon - - - - -	- - - -	- - -	- - -	7 4 –	- -
	Hambantotte:					
(8)	Gaoler - - - - - -	- - - -	- - -	- - -	22 10 –	- -
(9)	Two messengers and guards, at 5*l.* 3*s.* 6*d.* each.	- - - -	- - -	- - -	10 7 –	- -
(10)	Four Process-servers, at 7*l.* 4*s.* each.	- - - -	- - -	- - -	28 16 –	- -
(11)	Three kanganies, at 12*l.* each -	- - - -	- - -	- - -	36 – –	- -
(12)	Two overseers, at 9*l.* each -	- - - -	- - -	- - -	18 – –	- -
(13)	Fourteen peons, at 9*l.* each -	- - - -	- - -	- - -	126 – –	- -
	Contingency:					
(14)	Extra translator - - -	- - - -	- - -	- - -	27 – –	
(15)	Fiscal for the Eastern Province	-- John Stratford Rodney, esq.	16 May 1840	-- The Governor, under warrant.	- - -	The Revenues of the Colony.
	Trincomale:					
(16)	Clerk - - - - - -	Mr. B. G. Keyser -	2 Feb. 1842	The Governor --	36 – –	
(17)	Ditto - - - - - -	- - - -	- - -	- - -	13 10 –	
(18)	Gaoler - - - - - -	- - - -	- - -	- - -	36 – –	- -
(19)	Six messengers and guards, at 7*l.* 17*s.* 6*d.* each.	- - - -	- - -	- - -	47 5 –	- -
(20)	Nine process-servers; eight at 8*l.* 2*s.* each, and one at 7*l.* 17*s.* 6*d.*	- - - -	- - -	- - -	72 13 6	- -
	Batticaloa:					
(21)	Clerk - - - - - -	- - - -	- - -	- - -	24 – –	- -
(22)	Gaoler - - - - -	- - - -	- - -	- - -	9 – –	- -
(23)	Messenger - - - -	- - - -	- - -	- - -	4 10 –	- -
(24)	Six process-servers; one at 10*l.* 2*s.* 6*d.*, and five at 4*l.* 10*s.* each.	- - - -	- - -	- - -	32 12 6	- -
	Contingencies.					
	Trincomale:					
(25)	Six police peons, at 9*l.* each -	- - - -	- - -	- - -	54 – –	- -
	Batticaloa:					
(26)	Process-server - - -	- - - -	- - -	- - -	4 10 –	- -
(27)	Fiscal for the Northern Province.	-- Percival Acland Dyke, esq.	1 Oct. 1833	-- The Governor, under warrant.	- - -	- -

(1) to (14) The duties of these officers appear by their titles.
(15) The duties of this officer are the same as those of the Fiscal for the Western Province.—Length of service 18 years 7 months.

Amount of Fees during the Year 1843, in Sterling Value.	Whether the Principal be allowed a House for his personal Residence, or what Allowance, if any, for House Rent or Quarters.	Whether the Office be held by Principal in conjunction with any, and what other Civil, Military, or Naval Office or Appointment, or Place of Profit, in any Colony, or on the Establishment of the United Kingdom. If the Office be held by a Military or Naval Officer, whether upon Full or Half Military or Naval Pay, the Total Amount of Pay and Allowances of every kind actually received by him in addition to the Profits of his Office.	Period during which the Officer has been Absent from the Colony during the Year 1843.	Whether the Principal enjoy any, and what other Advantage or Profit, not required to be stated in the preceding Columns.	Date of First Appointment under the Colonial Government.
£. s. d.					
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- - -	None - -	- - Government agent, with 1,200*l.* a year (*vide* p. 330), collector of customs (*vide* p. 350), and a justice of the peace for the eastern province, and a member of the Sub-committee of Education at Trincomale, for which no salary is allowed.	Never -	None - -	1 June 1825.
18 10 3	- - -	- - - - - - - -	- - -	- - -	2 Feb. 1842.
- - -	- - -	- - - - - - - -	- - -	- - Receives as a contingency, 13*l.* 10*s.* a year.	
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8 3 9¾					
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- - -	None - -	- - Government agent, with 1,200*l.* a year (*vide* p. 324), collector of customs (*vide* p. 350), and a justice of the peace for the northern province, and a member of the Sub-committee of Education at Jaffna, for which no salary is allowed.	Never -	None - -	15 May 1822

([16]) to ([26]) The duties of these officers appear by their titles.—Length of service, 1 year 11 months.
([27]) The duties of this officer are the same as those of the Fiscal for the Western Province.—Length of service, 21 years 8 months.

(*continued.*)

—	OFFICE.	NAME.	Date of Appointment.	By whom Appointed, and under what Instrument.	Annual Salary in British or Army Sterling.	From what Fund the Salary is paid.
	JUDICIAL—*continued.*				£. s. d.	
	Jaffna:					
(1)	Three clerks at 45 *l.*, 22 *l.* 10 *s.*, and 13 *l.* 10 *s.*				81 – –	The Revenues of the Colony.
(2)	Two native writers, at 9 *l.* and 7 *l.* 4 *s.*				16 4 –	
(3)	Conicoply				22 10 –	
(4)	Gaoler				40 10 –	
(5)	Assistant ditto				13 10 –	
(6)	Four messengers and guards at 5 *l.* 8 *s.* each.				21 12 –	
(7)	Four ditto, at 4 *l.* 19 *s.* each				19 16 –	
(8)	Nine process-servers, one at 10 *l.* 16 *s.*, and eight at 6 *l.* each.				58 16 –	
(9)	Seven ditto, at Mallagam, one at 9 *l.*, and six at 6 *l.* each.				45 – –	
(10)	Seven ditto, at Point Pedro, one at ditto, and six at ditto.				45 – –	
(11)	Seven ditto, at Chuvagacherry, one at ditto, and six at ditto.				45 – –	
(12)	Seven ditto, at Kacts, one at ditto, and six at ditto.				45 – –	
	Manar:					
(13)	Clerk and auctioneer				13 10 –	
(14)	Constable				18 – –	
(15)	Four process-servers, at 6 *l.* each				24 – –	
	The Wanny:					
(16)	Four process-servers, at 4 *l.* 10 *s.* each.				18 – –	
	Nuwerkalawiye:					
(17)	Five process-servers, one at 10 *l.* 16 *s.*, and four at 9 *l.* each				46 16 –	
	Contingencies.—Jaffna:					
(18)	Bookbinder				2 14 –	
(19)	Five peons, two at 13 *l.* 10 *s.*, and three at 6 *l.* each.				45 – –	
	Manar:					
(20)	Superintending prisoners at hard labour.				7 16 –	
	Nuwerakalawiye:					
(21)	Process-server				6 – –	
(22)	Fiscal for the Central Province	Charles Reginald Buller, esq.	1 Nov. 1843	The Governor under warrant.		
	Kandy:					
(23)	Head clerk	Mr. E. A. Bartholomeusz	4 June 1842	The Governor	63 – –	
(24)	2d clerk and translator				18 – –	
(25)	Two translators at 40 *l.* 10 *s.*, and 18 *l.*				58 10 –	
(26)	Head constable				18 – –	
(27)	Constable of Katukella				15 – –	
(28)	Gaoler				45 – –	
(29)	Overseer				18 – –	
(30)	Two turnkeys at 18 *l.* each				36 – –	
(31)	Four 1st class gaol peons, at 13 *l.* 4 *s.* each.				52 16 –	
(32)	One 2d ditto				10 4 –	
(33)	Twelve messengers and process-servers at 9 *l.* each.				108 – –	

(1) to (21) The duties of these officers appear by the titles.

(22) The duties of this officer are the same as those of the Fiscal for the Western Province.—Length of service, 18 years 8 months.

Amount of Fees during the Year 1843, in Sterling Value.	Whether the Principal be allowed a House for his personal Residence, or what Allowance, if any, for House Rent or Quarters.	Whether the Office be held by Principal in conjunction with any, and what other Civil, Military, or Naval Office or Appointment, or Place of Profit, in any Colony, or on the Establishment of the United Kingdom. If the Office be held by a Military or Naval Officer, whether upon Full or Half Military or Naval Pay, the Total Amount of Pay and Allowances of every kind actually received by him in addition to the Profits of his Office.	Period during which the Officer has been Absent from the Colony during the Year 1843.	Whether the Principal enjoy any, and what other Advantage or Profit, not required to be stated in the preceding Columns.	Date of First Appointment under the Colonial Government.
£. s. d.					
15 - 7½					
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- - -	- - -	- - - - - - - -	- - -	- One of these process servers receives as a contingency, 2*l.* 14*s.* a year.	
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2 4 11½					
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- - -	None - -	- - A member of the Legislative Council, and of the Sub-committee of Education at Kandy, and a justice of the peace for the central province, for which no salary is allowed. Government agent for that province, with 1,200 *l.* a year (*vide* page 340).	Never -	None - -	9 May 1825.
13 5 7½	- - -	- - - - - - - -	- - -	- - -	14 Dec. 1832.
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- - -	- - -	- - - - - - - -	- - -	Receives as a contingency, 18 *l.* a year.	
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- - -	- - -	- - - - - - - -	- - -	ditto, 9 *l.* a year	
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- - -	- - -	- - - - - - - -	- - -	ditto, 12 *s.* a year	
- - -	- - -	- - - - - - - -	- - -	ditto, 1 *l.* 16 *s.* each, ditto.	

(23) to (33) The duties of these officers appear by their titles.

(*continued*)

—	OFFICE.	NAME.	Date of Appointment.	By whom Appointed, and under what Instrument.	Annual Salary in British or Army Sterling.	From what Fund the Salary is paid.
	JUDICIAL—*continued.*				£. s. d.	
	Badulla:					
(1)	Constable				13 10 –	
(2)	Turnkey				10 16 –	
(3)	Four messengers and process-servers, at 9 *l.* each.				36 – –	
	Matele:					
(4)	Deputy fiscal				20 – –	
(5)	Translator and conicoply				18 – –	
(6)	Turnkey				10 16 –	
(7)	Six messengers and process-servers, at 9 *l.* each.				54 – –	
	Nuwera Ellia:					
(8)	Translator				9 – –	
(9)	Constable and turnkey				14 – –	
(10)	Four messengers and process-servers, at 9 *l.* each.				36 – –	
	CONTINGENCIES.					
	Kandy:					
(11)	Nine gaol peons; 3 at 10*l.* 16*s.*, and 6 at 9 *l.* each.				86 8 –	The Revenues of the Colony.
(12)	Person in charge of the house of the judgs of the Supreme Court.				4 10 –	
	Badulla:					
(13)	Four messengers and process-servers, at 10 *l.* 16 *s.* each.				43 4 –	
	Nuwera Ellia:					
(14)	Constable				3 – –	
(15)	Four gaol peons, at 12 *l.* each				48 – –	
(16)	Superintendent of the police of Colombo.	John Dalziel, esq.	1 Oct. 1832	The Governor, by notification.	300 – –	
(17)	Head constable	Mr. C. N. Schubert	12 Aug. 1833	The Governor	90 – –	
(18)	Five constables, at 36 *l.* each				180 – –	
(19)	Clerk				24 – –	
(20)	Conicoply				12 – –	
(21)	Ten serjeants, at 18 *l.* each				180 – –	
(22)	100 1st class peons, at 10 *l.* 16 *s.* each.				1,080 – –	
(23)	100 2d class peons, at 9 *l.* each.				990 – –	
(24)	Commissioner of the Loan Board.	James Steuart, esq.	1 Apr. 1841	The Governor, under warrant.	200 – –	
(25)	Head clerk	Mr. J. L. Alvis	1 Jan. 1838	The Governor	63 – –	
(26)	Two clerks at 36 *l.* and 27 *l.*				63 – –	
(27)	Conicoply				24 – –	
(28)	Messenger				9 – –	
				£.	136,342 9 5	

(1) to (15) The duties of these officers appear by their titles.
(16) Has the general superintendence of the police of Colombo.—Length of service, 4 years 3 months.
(17) (18) Have the charge of the police.—Length of service, 19 years 1 month.
(19) Copies the necessary papers, statements, &c.
(20) Conducts the payment of the establishment, &c.
(21) (22) (23) Employed under the immediate directions of the constables in the several duties of the police.

Amount of Fees during the Year 1843, in Sterling Value.	Whether the Principal be allowed a House for his personal Residence, or what Allowance, if any, for House Rent or Quarters.	Whether the Office be held by Principal in conjunction with any, and what other Civil, Military, or Naval Office or Appointment, or Place of Profit, in any Colony, or on the Establishment of the United Kingdom. If the Office be held by a Military or Naval Officer, whether upon Full or Half Military or Naval Pay, the Total Amount of Pay and Allowances of every kind actually received by him in addition to the Profits of his Office.	Period during which the Officer has been Absent from the Colony during the Year 1843.	Whether the Principal enjoy any, and what other Advantage or Profit, not required to be stated in the preceding Columns.	Date of First Appointment under the Colonial Government.
£. s. d.					
- - -	- - -	- - - - - - - - -	- - -	- - Receive as a contingency, 1 *l.* 16 *s.* each, a year.	
6 3 10½					
- - -	- - -	- - - - - - - - -	- - -	- - Receives as a contingency, 1 *l.* 4 *s.* a year.	
- - -	- - -	- - - - - - - - -	- - -	- Ditto, 1 *l.* 16 *s.* each, ditto.	
- - -	- - -	- - - - - - - - -	- - -	- - Receives as a contingency, 14 *l.* a year.	
- - -	- - -	- - - - - - - - -	- - -	- Ditto, 1 *l.* 16 *s.* each, ditto.	
- - -	None - -	- - A justice of the peace for the western province, and coroner for the districts of Colombo, No. 1, south and north, for which no salary is allowed.	Never -	None - -	1 Oct. 1839.
- - -	- - -	- - - - - - - - -	- - -	- - -	1 Jan. 1824.
- - -	None - -	- - Master-attendant of Colombo and inspector of the pearl banks, with 700 *l.* a year (*vide* page 298), and a justice of the peace for the districts of Colombo, No. 1, south and north, for which no salary is allowed.	Never -	None - -	9 May 1825.
- - -	- - -	- - - - - - - - -	- - -	- - -	1 Apr. 1829
1,545 19 7⅞					

(24) To superintend the lending out of monies belonging to suitors, intestate estates, and the Weeskamer and the Native Boedelkamer Funds.—Length of service, 18 years 8 months.
(25) (26) Copy papers and other documents of the Loan Fund.—Length of service, 14 years 9 months.
(27) Collects money due to the Loan Fund.
(28) Carries letters and messages.

P. Anstruther Colonial Secretary.

Appendix, No. 2.

Officers who have given Security.

RETURN of OFFICERS who have given Security for the due Discharge of the Duties.

NAMES.	OFFICES.	Nature and Amount of Security, Names of the Sureties, and Sums for which they are Answerable.
Hon. Francis James Templer, esq.	Treasurer - - -	- - Personal bond for 6,000 *l.* Sureties, Mrs. Charles Acland, George Lee, esq., P. E. Wodehouse, esq., and R. D. Dunn, esq. for 1,500 *l.* each.
M. Gomes, modeliar -	- - Cashier of the general treasury.	- - Mortgage and surety bond for 1,000 *l.*; landed property valued at 1,000 *l.* Surety, L. Gomes, for 3,00 *l.*
GOVERNMENT AGENT'S DEPARTMENT.		
Western Province: Philip Edmund Wodehouse, esq.	Government agent -	Personal bond for 3,000 *l.*
Colombo: S. Ederemanesingam -	Shroff - - -	- - Mortgage bond for 1,200 *l.*; jewels and landed property.
S. L. Seesma Lebbe -	- - Conicoply of the assessment department -	- - Surety bond for 375 *l.* Sureties, M. L. Casy Lebbe and Casa Markan.
Chilaw: Wm. Gordon Forbes, esq.	- - Assistant Government agent - - -	- - Personal bond for 1,000 *l.* Sureties, hon. F. J. Templer, esq., and R. H. F. Somerset, esq., for 300 *l.*
Wapoo Candoo - -	Shroff - - -	- - Mortgage and surety bond for 200 *l.*; landed property valued at 100 *l.* Surety, D. A. W. Jayewardem, modliar.
P. Britoe Pulle -	Shroff, at Putlam -	- - Mortgage and surety bond for 200 *l.*; landed property valued at 209 *l.* 15 *s.* Sureties, P. Britoe Pulle and Welayden Pulle.
S. J. Peris - -	Shroff, at Calpentyn -	- - Mortgage and surety bond for 200 *l.*; landed property valued at 104 *l.* Sureties, S. Peris and S. M. Peris.
Mr. F. G. Boetsz -	- - Salt storekeeper, at Chilaw.	- - Mortgage and surety bond for 375 *l.*; landed property valued at 164 *l.* 5 *s.* Sureties, D. W. Juyewardene, modliar, Mr. D. L. Jansz, and Weden Sayboe.
Mr. D. D. Koertz -	- - Salt storekeeper, at Putlam.	- - Mortgage and surety bond for 375 *l.*; landed property valued at 225 *l.* Sureties, Wille Tamby and S. Mamoria Pulle.
Mr. B. Van Gunster.	- - Salt storekeeper, at Calpentyn.	- - Mortgage and surety bond for 375 *l.*; landed property valued at 217 *l.* Sureties, Messrs. J. Eversz & J. A. Raymond, and N. M. Seyaladoe.
Kurnegalle: William Morris, esq. -	- - Assistant Government agent.	- - Personal bond for 800 *l.* Sureties, J. Armour, esq. and W. Austin, esq. for 300 *l.*
J. P. Casy Chitty, esq.	Shroff - - -	- - Mortgage bond for 450 *l.* Landed property valued at 225 *l.*
Kaigalle: Edw. Rawdon Power, esq.	- - Assistant Government agent - - -	- - Personal bond for 800 *l.* Surety, Captain C. Kilson, for 300 *l.*
S. M. C. A. Lebbe Markair.	Shroff - - -	- - Mortgage and surety bond for 600 *l.*; landed property and cash deposited to the value of 300 *l.* Sureties, O. L. M. A. Lebbe Markair, A. L. M. M. Bawa, and A. L. M. Mestriar Markair.
Southern Province: George Hinde Cripps, esq.	Government agent -	Personal bond for 4,000 *l.*
Galle: A. L. M. Casy Lebbe Markair.	Shroff - - -	- - Mortgage and surety bond for 1,000 *l.*; landed property. Surety, P. T. Constable Allian Markair.
Matura: Hon. Gerald Chetwynd Talbot.	- - Assistant Government agent.	- - Personal bond for 800 *l.* Sureties, A. Mackay and A. Gun, esqrs. for 300 *l.*
M. L. O. Idroos Lebbe Markair.	Shroff - - -	- - Mortgage and surety bond for 1,500 *l.*; landed property. Sureties, A. L. Cader Lebbe, O. L. Omoer Lebbe Markair, and J. L. Ismael Lebbe Markair.
Hambantotte: Mr. D. G. Beyer -	Salt storekeeper - -	- - Mortgage and surety bond for 750 *l.*; landed property. Sureties, Mrs. E. Beyer and Mr. P. H. Beyer.

NAMES.	OFFICES.	Nature and Amount of Security, Names of the Sureties, and Sums for which they are Answerable.
Mr. J. C. De Silva -	- - Salt storekeeper, at Tangalle.	- - Surety bond for 375 *l.* Sureties, P. L. A. M. L. Ahamadoe Lebbe, A. L. Slema Lebbe, and Don A. De Silva Viduha Aratchy.
B. H. Mottaliph -	- - Constable of the salt department.	- - Mortgage and surety bond for 50 *l.*; landed property. Sureties, Mottaliph, late Subedar, and Dolla Pandan, alias Sinnen Raspaty.
P. M. M. Lebbe Markar.	- - Constable of the salt department.	- - Mortgage and surety bond for 50 *l.*; landed property. Sureties, M. S. H. J. Seyedoo Unoor and Wappoo Cando Baxo.
Ratnapoora:		
Francis Price, esq. -	- - Assistant Government agent.	- - Surety bond for 800 *l.* Surety, C. Webster, esq. for 300 *l.*
R. M. Don Bastian -	Shroff - - -	- - Personal bond for 300 *l.* Sureties, H. Don Abraham Appoohamy and K. A. Metmhamy.
Eastern Province:		
Jo. Stratford Rodney	Government agent -	Personal bond for 5,000 *l.*
Trincomale:		
T. C. Supperaya Chitty	Shroff - - -	- - Mortgage bond for 867 *l.* 7 *s.* 6 *d.*; landed property.
A. Meydeen Bava -	Salt storekeeper - -	Mortgage bond for 150 *l.*; landed property.
T. Moettatamby -	- - Salt storekeeper, at Nillavally.	Mortgage bond for 300 *l.*; landed property.
Batticaloa:		
Robert Atherton, esq. -	- - Assistant Government agent.	- - Personal bond for 800 *l.* Sureties, W. Tambymoettoe and C. R. Canjeliapody, at 300 *l.* each.
C. Casenaden - -	Shroff - - -	Mortgage bond for 900 *l.*; landed property.
A. Mohamadoe Tamby	- - Conicoply of the salt store.	Mortgage bond for 375 *l.*; landed property.
Northern Province:		
Percival Acland Dyke, esq.	Government agent -	Personal bond for 2,500 *l.*
Jaffna:		
S. Kooroonathan -	Shroff - - -	- - Mortgage and surety bond for 1,125 *l.*; landed property, jewels, and savings' bank deposit book, valued at 1,425 *l.* 13 *s.* 6 ½ *d.* Sureties, J. Sammanther, R. M. Vayremottoo, S. Mootocomaren, and J. Aronasalam.
H. Martyn - -	General storekeeper -	- - Mortgage and surety bond for 400 *l.*; landed property, valued at 408 *l.* 5 *s.* Sureties, K. M. A. Etherwerasengam, M. P. Philip 'ulle, and S. Kanthar.
Sattoorookelsinga Modeliar.	Salt storekeeper - -	- - Mortgage and surety bond for 500 *l.*; landed property, valued at 500 *l.* Sureties, M. Diogoopulle and A. Soosepulle.
Manar:		
K. L. Sinne Tamby -	Shroff - - -	- - Mortgage and surety bond for 200 *l.*; landed property, valued at 203 *l.* Sureties, P. Santiago, S. Anthony, A. S. Kappunyna, K. Miranyna, and Kather Saybo.
S. B. Patchico - -	Salt storekeeper -	- - Mortgage and surety bond for 3 *l.*; landed property, valued at 301 *l.* 1 *s.* 9 *d.* Sureties, M. Pedropulle, S. M. Patchico, N. A. Mirando, and G. P. Patchico.
V. Koemaraveloe -	- - Under salt storekeeper, at Ilipekadewe	- - Mortgage and surety bond for 100 *l.* Surety, S. P. P. Permal.
The Wanny:		
A. Virewagoo - -	Shroff - - -	- - Mortgage and surety bond for 100 *l.*; landed property, valued at 100 *l.* Sureties, M. Ambiapager, A. Kasinaden, and A. Sangranathan.
Nuwerakalawiye:		
V. M. Kanther - -	Shroff - - -	- - Mortgage and surety bond for 300 *l.*; landed property, valued at 150 *l.* Sureties, M. M. Santharasegren and Paarpathy.
Central Province. Kandy:		
C. Perera, Mohandiram.	Shroff - - -	- - Surety bond for 750 *l.* Himself and two sureties, viz. H. C. Silva, Mohandiram, and Don Christian Aratchy, in 250 *l.* each.
Don Johannes - -	Storekeeper - -	- - Surety bond for 100 *l.* Himself in 50 *l.*, and two sureties, viz. G. A. Geberalle and G. T. Fernando, in 25 *l.* each.

(*continued*)

Appendix, No. 2.

Officers who have given Security.

NAMES.	OFFICES.	Nature and Amount of Security, Names of the Sureties, and Sums for which they are Answerable.
Badulla:		
Brevet Major Thomas William Rogers.	- Assistant Government agent.	Personal bond for 200 *l.*
Mr. D. D. Tissera -	Shroff - - -	- - Surety bond for 500 *l.*; himself in 250 *l.*, and two sureties, viz. A. K. L. Packier Tamby and K. M. Kumbure Mohottale, in 250 *l.*
Nuwera Ellia:		
Capt. Charles Kelson -	- Assistant Government agent.	Personal bond for 200 *l.*
Mr. J. W. F. Bartholomeusz. '	Shroff - - -	- - Surety bond for 75 *l.* Sureties, W. E. A. Bartholomeusz and M. M. Lebbe Mustriar.
CUSTOMS DEPARTMENT.		
Western Province:		
Frederic Saunders, esq.	Collector of Customs -	- - Surety bond (amount unknown). Sureties, J. Scovell, esq. and G. Scovell, esq.
John Andrew Napier, esq.	Controller of Customs -	- - Surety bond for 500 *l.* Sureties, D. Bolderstone, esq. and A. M. Burrel, esq.
Colombo:		
P. S. Matthis Pulle -	First shroff - -	- - Surety bond for 300 *l.* Sureties, A. Ponampelampulle, A. S. Pedropulle, and P. W. Christoboo Pulle.
F. F. Pedropulle -	Second shroff - -	- - Surety bond for 300 *l.* Sureties, G. Narainsawmy and P. F. Matthis Pulle.
Pantura:		
C. Loyza - - -	Shroff and taxer -	- - Surety bond for 400 *l.* Sureties, T. F. Piers and B. J. Perera.
Caltura:		
Don A. Perera - -	- - ditto - -	- - Surety bond for 500 *l.* Sureties, C. H. Don J. Perera, M. S. Nouis, C. L. C. Cooray, and C. H. C. Perera.
Barberyn:		
H. De Soysa - -	- - ditto - -	- - Surety bond for 800 *l.* Sureties, T. J. Pieris and W. A. De Soysa.
Negombo:		
A. L. Rammaden -	- - ditto - -	- - Surety bond for 750 *l.* Sureties, P. L. Rammaden and F. S. L. Rammaden.
Calpentyn:		
C. Bejayah - -	- - ditto - -	- - Surety bond for 225 *l.* Sureties, T. Neyna Pulle, C. Mohodien, and C. G. Bejayah.
Southern Province.		
Galle:		
J. M. Ahamadoe Lebbe Markair	Shroff - - -	- - Surety bond for 750 *l.* Sureties, S. A. L. S. I. L. Markair, S. M. A. L. Markair, and A. L. M. Lebbe.
Ballepittymodere:		
W. W. S. De Silva -	Shroff and taxer -	- - Surety bond for 140 *l.* Sureties, A. G. Junchy, P. S. Sose, and M. Mendis.
Belligam:		
P. A. A. Pulle - -	- - ditto - -	- - Surety bond for 40 *l.* Sureties, S. A. Pulle, A. R. Matthishamy, and R. C. Nicholas.
Northern Province.		
Jaffna:		
S. M. Nicholas - -	Shroff - - -	- - Mortgage and surety bond for 400 *l.*; landed property. Sureties, S. M. Mudapally and S. M. P. Mudapally.
Point Pedroe:		
C. Waytialingam -	Shroff and taxer -	- - Mortage and surety bond for 75 *l.*; landed property. Surety, A. C. Sittambelam.
J. R. Sampnottoopulle	- - Stamp vender of the district courts of Colombo.	- Mortgage and surety bond for 575 *l.* Surety, M. J. Onduatjee.
Don A. Wijekoon -	- - Stamp vender of the district courts of Kandy.	- - Surety bond for 150 *l.* Sureties, D. H. Tilekeratne, modliar, Don J. Wijekoon and Juyesinhe, in 50 *l.* each.
J. Casy Clutty - -	- - Conicoply of the fiscal's office of Colombo.	- - Surety bond for 100 *l.* Surety, P. R. M. Permal Pulle.
P. Perempenayegam -	- - Conicoply of the fiscal's office at Jaffna.	- - Mortgage and surety bond for 100 *l.*; landed property valued at 100 *l.* Sureties, W. Tisiger and M. Soopermanier.
M. A. R. Moottokistna	- - Conicoply of the police office at Colombo.	- - Mortgage and surety bond for 150 *l.*; landed property valued at 75 *l.* Sureties, S. R. Moottokistna, modelair, and S. R. Moottokistna in 75 *l.* each.
P. R. Moniarampere-naul.	- - Conicoply of the loan office at Colombo.	- - Surety bond for 100 *l.* Sureties, S. R. Moniaramperenaul and J. Casy Chitty.

P. Anstruther, Colonial Secretary.

PENSIONS payable out of the Revenues of the Colony for the Year 1843.

NAME OF THE PARTY.	Amount of the Pension in Sterling. £.	s.	d.	Authority under which the Pension was granted.	Date from which the Pension has been paid.	Service for which the Pension was granted.
Mrs. A. Marsh - -	70	–	–	12 March 1841 -	1 July 1840	- - Widow of the late head master of the Colombo academy.
Mr. C. W. Hoffman -	135	–	–	- Government order, 19 Nov. 1835.	1 Sept. 1834	- - Late chief clerk of the chief secretary's office.
Mr. J. Swan - - -	120	–	–	Ditto, 19 Nov. 1835	1 Oct. 1834	Late chief clerk of the colonial secretary's office.
Mr. B. Alvis - - -	108	–	–	- - -	- - -	- - Late head clerk of the commissioner of revenue's office.
Mr. M. Freywer - -	90	–	–	- Government order, 3 Jan. 1840.	1 Jan. 1840	Late commander of the barque Wellington.
Mr. E. J. Jongbloed -	89	5	–	Ditto, 6 Sept. 1838	1 Sept. 1838	- - Late head clerk of the audit office, military branch.
Mr. P. M. Elders - -	83	3	3	Ditto, 14 Jan. 1836	1 Mar. 1835	- - Late head printer of the government printing office.
Mr. J. C. Barber - -	69	–	–	Ditto, 12 Feb. 1836	- - -	- - Late first clerk of the deputy adjutant-general's office.
Mrs. S. De Saram - -	60	–	–	- - -	- - -	- - Widow of the late A. De Saram, second maha modeliar.
Mr. J. F. Conderlag -	58	10	–	- - -	- - -	- - Late head clerk of the commissariat department, Colombo.
Mr. D. De Abrew Rajepakse	54	–	–	- - -	- - -	- - Late head modeliar and first interpreter of the Mahabadde and modeliar of the Mutwal district.
Mr. W. A. Kriekenbeek -	52	10	–	7 June 1841 -	1 June 1841	- - Late notarial clerk in the Queen's advocate's office.
Mr. L. De Run - -	48	–	–	- Government order, 19 Nov. 1835.	1 Sept. 1834	- - Late second clerk in the colonial secretary's office.
Mr. B. H. Toussaint -	45	–	–	Ditto, 20 Dec. 1837	- - -	Late a medical sub-assistant.
Mr. J. H. Ledulx - -	45	–	–	Ditto, 19 Nov. 1835	- - -	Late assistant custom-master of Negombo.
Mrs. M. Vanderstraaten -	45	–	–	- - -	- - -	Widow of the late P. E. Vanderstraaten.
Mr. E. Matthysz - -	44	12	6	- Government order, 9 July 1838 and 1 June 1839.	1 July 1838	- - Late head clerk of the commissariat department, Kandy.
Mr. G. Reckerman - -	37	10	–	Ditto, 2 Aug. 1841	1 Aug. 1841	Late head clerk of the supreme court.
Mr. J. Hesse - -	36	15	–	Ditto, 26 Mar. 1842	1 Apr. 1842	- - Late assistant schoolmaster of the seminary school.
Mrs. S. J. S. Fretz - -	36	–	–	- - -	- - -	Widow of a sitting magistrate.
Mr. J. Dias Modeliar -	36	15	–	—		
Mr. J. J. Heyzer - -	39	11	6	- Government order, 20 Dec. 1837, and 29 Jan. 1838.	1 Jan. 1838	- - Late a Singhalese compositor of the government printing office.
Mr. D. H. Maas - -	33	15	–	Ditto, 20 Dec. 1837	Ditto -	Late colonial storekeeper.
Mrs. S. P. De Vos - -	33	15	–	- - -	- - -	Widow of the late sitting magistrate.
Mr. B. Hopker - -	33	15	–	12 June 1841 -	1 Sept. -	- - Late first mate of the government barque Wellington.
Mrs. B. L. Morgan - -	31	10	–	- - -	- - -	- - Her husband being in the public service and died insolvent.
Mr. J. Van Dort - -	34	–	–	- - -	- - -	- - Late draftsman in the royal engineers' department.
Mr. H. W. Schimmelketel	27	–	–	- - -	- - -	Late a civil medical sub-assistant.
Mr. J. C. Lourentz - -	27	–	–	Order, 9 Oct. 1833	1 Oct. 1834	- - - - ditto.
Mr. W. P. Van Cuylenburg	27	–	–	- - -	- - -	Late a clerk of the general post-office.
Mr. B. De Abreu Rajepakse	27	–	–	- - -	- - -	- - Late interpreter modeliar of the cinnamon department.
Mr. P. A. Bracker - -	27	–	–	Order, 19 Nov. 1835	1 July 1834	- - Third clerk of the provincial court of Colombo.
Mr. A. Van Dort - -	27	–	–	Ditto, 27 Nov. 1839	1 Nov. 1839	- - Second clerk of the deputy adjutant-general's office.
Tiagappa Modely - -	25	–	–	Ditto, 24 Aug. 1838	1 Sept. 1838	- - Late general taxer of the Custom-house of Colombo.
Mr. A. Davidson - -	24	–	–	- - -	- - -	Millwright of the steam-engine at Colombo.
A. C. F. Count Ranzow -	22	10	–	- - -	- - -	His rank and connection in Europe.
F. G. De Silva, modelair -	22	10	–	- - -	- - -	- - Late interpreter of the judicial commission at Kandy.
Anna Malleapa - -	22	10	–	- - -	- - -	Widow of the late proponent at Negombo.
Mr. J. Kessels - -	22	10	–	Order, 19 Nov. 1835	1 Sept. 1834	- - Late pettah night constable to the sitting magistrate's court of Colombo.
Mr. J. Camp - - -	22	10	–	Ditto, 14 Jan. 1836	Ditto -	Late a clerk in the service of government.
Mr. A. J. Labrooy - -	20	–	–	Ditto, 7 Dec. 1839	1 Jan. 1840	Late salt storekeeper of Colombo.
Mr. H. Metzeling - -	20	–	–	Ditto, 14 July 1841	6 Apr. 1841	Late a clerk and supervisor at Puntura.
Mrs. J. H. Cudaatjie -	18	–	–	—		
Mr. P. G. Hofland - -	18	–	–	- - -	- - -	Late a clerk in the chief secretary's office.

(*continued*)

NAME OF THE PARTY.	Amount of the Pension in Sterling.	Authority under which the Pension was granted.	Date from which the Pension has been paid.	Service for which the Pension was granted.
	£. s. d.			
Mr. P. P. Asserappa -	17 10 –	—		
Mr. J. P. Poppenbeck -	15 – –	—		
Mr. C. J. Milhuysen -	15 – –	Order, 6 April 1837	1 Aug. 1835	- - Late auctioneer of the fiscal's department at Colombo.
Mr. P. L. Misso - -	23 6 6	Ditto, 7 March 1838	1 Jan. 1838	Second clerk of the Kurnegalle cutcherry.
Mrs. C. Vanderstraaten -	15 – –	- - -	- - -	- - Widow of P. Vanderstraaten, clerk of the late loan committee.
Mr. J. A. Vandendriesen -	15 – –	Ditto, 5 May 1843	1 May 1843	Late clerk of the Royal botanical garden.
Mr. J. G. Ebert - -	13 10 –	Ditto 2 Dec. 1837	1 Dec. 1837	A constable in the police department.
Mr. N. Norris - - -	13 6 6			
Mr. Perera - - -	15 15 –	- Ditto, 20 Dec. 1837 and 24 Jan. 1838	1 Jan. 1838	- - Late a bookbinder of the government bookbinding office.
Mrs. C. C. Meier - -	13 10 –	- - -	- - -	- - Widow of the late clerk of the supreme court.
Mrs. A. P. Ledulx - -	12 – –	- - -	- - -	- - Widow of the clerk of the custom-house of Colombo.
Sobohamy - - -	11 14 –	- - -	- - -	- - Mother of D. C. Ribera, late interpreter to the agent of government in Four Korles.
Mr. J. Thielman - -	11 5 –	- - Ditto, 7 and 10 June 1834	1 June 1841	- - Late a carpenter of the government barque Wellington.
Mrs. S. C. Shrader - -	10 16 –	- - -	- - -	- - Widow of the late sitting magistrate of the Elephant Pass.
Juan Alif - - -	10 16 –	Ditto, 6 May 1842	1 May 1842	Late watcher of the cinnamon warehouse.
Mr. J. Van Geyzel - -	9 18 –	- - -	- - -	- - Bookbinder of the government bookbinding office.
Mr. J. Perera Mohandiram	9 – –	Ditto, 30 Oct. 1841	1 Nov. 1841	- - Singhalese writer of the fiscal's office at Colombo.
Mr. W. C. De Haan -	20 – –	Ditto, 9 Aug. 1842	1 Aug. 1842	- - Third storekeeper of the commissariat department, Colombo.
Hettenadura B. de Silva -	9 – –	- - -	- - -	A gummerall of the cinnamon department.
Mr. W. G. De Vos - -	7 10 –	5 May 1843 -	1 May 1843	Extra clerk in the Colombo cutcherry.
Mr. T. Van Ranzow - -	7 10 –	- - -	- - -	Son of A. C. F. Count Ranzow.
Desinne Pedroe - - -	7 4 –	- - -	- - -	- - Late a cungan of the Ekelle cinnamon plantation.
F. Masilamany, widow S. Rodrigo.	7 4 –	- - -	- - -	- - Widow of the late S. Rodrigo, late police vidatur of Pelliagodde.
Tillekemony Silvestry Silva	7 4 –	- - -	- - -	- - Late a cungan of the Kadirane cinnamon plantation.
Mr. J. Perera - - -	7 – –	19 March 1844 -	1 April 1841	An overseer.
Nawesewayen Pulle - -	6 15 –	24 Aug. 1838 -	1 Sept. 1838	- - Manuel translator of port clearance of the Colombo custom-house.
Mrs. S. J. Steuart - -	6 6 –	- - -	- - -	Widow of a bookbinder.
Mr. C. Leenders - -	6 – –	10 Feb. 1842 -	1 Feb. 1842	Late master tailor of the orphan asylum.
Mr. J. Dias - - -	6 – –	Ditto - - -	Ditto -	Late master shoemaker of ditto.
Isabella Koralegey Juanis -	5 8 –	- - -	- - -	- - Whose family was mutilated by order of the late King of Kandy.
Pollokotigay Louis Appoo	5 8 –	- - -	- - -	- - Mutilated at Kandy, by the order of the late King of Kandy.
Kayapogay M. Appoo -	5 8 –	- - -	- - -	
Abraham Tronseka - -	5 8 –	- - -	- - -	- - A supernumerary peon of the custom-house of Colombo.
Polly - - - -	5 8 –	- -	- - -	- - Late messengers and watcher of the Colombo warehouse.
Assor - - - -	5 8 –	- - -	- - -	
Francina Ribera, widow Sooza.	4 10 –	- -	- - -	- - Widow of Loyeher, a gunner of the late government vessel Ariel.
Dona Anna - - -	4 10 –	- - -	- - -	Widow of Don David, a native preacher.
Julian - - - -	4 10 –	- - -	- - -	Late a peon of the advocate fiscal's office.
R. David Coore - -	4 10 –	- - -	- - -	- - For apprehending some offenders of the Salpetty Corle.
Salman - - - -	4 5 –	Order, 19 Mar. 1841	1 Oct. 1841	Late a lascar in the commissariat stores.
Francina, widow Gabriel -	3 12 –	- - -	- - -	- - Widow of Gabriel, one of the Hangwelle rangers.
Babahamy - - -	3 12 –	—		
Maria F. Kabraal - -	3 12 –	—		
Simona Fernando - -	3 12 –	—		
Ahmet - - - -	3 – –	—		
David Appoo - - -	2 14 –	—		
S. Francina - - -	2 14 –	—		
Manica - - - -	2 14 –	—		
Nonchyhamy - - -	2 14 –	—		
Baurala Babie - - -	2 14 –	—		
Anna Fernando - -	2 5 –	—		
Batji - - - -	2 5 –	—		
Tikera - - - -	2 5 –	—		
Bastianna - - -	1 16 –	—		

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	£. s. d.			
Dona Helena	1 16 –	- - -	- - -	- - Widow of A. Jeronimus, who died in the public service in the interior.
Johanna, Francina	1 16 –	- - -	- - -	- - Widow of Don Juan Appoo, a lascoreen of of the revenue commissioners of Kandy, who died in the public service at Putlam.
M. Bingumaly	1 16 –	- - -	- - -	- - Widow of Welliserepedegey Simona, a cinnamon peeler.
Babahamy	1 16 –	- - -	- - -	- - Family of the Singhalese who were mutilated by order of the late Kandian king, and died at Kandy.
Hindohamy	1 16 –	- - -	- - -	- - Widow of W. Bastian, a private of the armed lascoreen corps.
Betmegey Nonchy	1 16 –	- - -	- - -	- - Widow of M. Philipo Appoo, a lascoreen of the late militia, who died in the public service.
Kirihamy	1 16 –	- - -	- - -	- - Widow of M. Sinjo, of the 3d company of the armed lascoreen corps.
Kirihamy	1 16 –	- - -	- - -	- - Widow of M. Mitrohamy, who died in the public service in the interior.
Punchyhamy	1 16 –	- - -	- - -	- - Widow of C. Perera, who died in ditto.
Johanna Perera	1 16 –	- - -	- - -	- - Widow of M. Appoo, who died in ditto.
Appolonchy	1 16 –	- - -	- - -	- - Widow of W. Hamy, who died in ditto.
Manikleamy	1 16 –	- - -	- - -	- - Widow of Henchy Cungan, who died in the public service at Kandy.
C. Donna Anna	1 16 –	- - -	- - -	- - Widow of P. B. Naide, who died in the public service in the interior.
Lecho	1 16 –	- - -	- - -	- - A cooly, hurt in the public service.
H. Hencha	1 16 –	- - -	- - -	- - A cooly, wounded in the public service in the Kandian rebellion of 1818.
H. Salonchy	1 7 –	- - -	- - -	- - A cooly, wounded in the public service in the Kandian rebellion of 1818.
Babahamy	1 7 –	- - -	- - -	- - Widow of S. Appoo, who died in the public service in ditto ditto.
Dona Juana	1 7 –	- - -	- - -	- - Widow of Abran, who died in the public service in the Kandian rebellion of 1818.
Koshinegey Nonchy	1 7 –	- - -	- - -	- - Widow of Juanis, a bullock driver, who died in the public service.
H. Sahandie	1 7 –	- - -	- - -	- - Widow of a cooly, who was forced and sent to Kandy, where he died in the public service.
Mamie Natchia	1 2 6	- - -	- - -	- - Widow of a bullock driver, who died in the public service.
W. Anjona Fernando	– 18 –	- - -	- - -	- - Widow of Sampatwadoyey Anto, a carpenter.
Babahamy	– 18 –	- - -	- - -	- - Widow of R. Bastian, who died in the public service in the interior.
Babahamy	– 18 –	- - -	- - -	- - Widow of B. Siman, who died in the public service in Kandy.
Wellemonihakorogey Juan	– 18 –	- - -	- - -	- - A cooly wounded in the public service, in the Kandian rebellion of 1818.
Henchy and Juan	– 18 –	- - -	- - -	- - Sons of K. Louis Appo, who died in the public service in the interior.
Lojohamy	– 18 –	- - -	- - -	- - Adopted mother of D. Samuel, who died in ditto.
Punchia	– 18 –	- - -	- - -	- - Mother of E. Punchyrale, who died in ditto.
Punchihamy	– 18 –	- - -	- - -	- - Widow of Don Bastian, who died in ditto.
Hanaria Perera	– 18 –	- - -	- - -	- - Mother of Sala, who died in ditto.
Mr. J. A. Douwe	13 6 6	- - -	- - -	- - Second clerk of the Chilaw cutcherry.
Wellemoni Bastian Mendis	9 – –	- - -	- - -	- - Late a mohandiram of the Wellisere cinnamon department.
Justiera Perera	1 16 –	- - -	- - -	- - Widow of a fisherman, who died in the public service at Jaffna.
Christina Fernando	1 16 –	- - -	- - -	- - Mother of S. S. Fernando, of the armed lascoreen corps, who died in the public service at Jaffna.
Punchihamy	3 3 –	- - -	- - -	- - Widow of Salonchy, who died in the public service at Kandy.
Susanna	2 14 –	- - -	- - -	- - Widow of Junchia, who died in the public service at Kandy.
Anatchy	2 14 –	- - -	- - -	- - Widow of Tinnegodde Letty, who died in the public service at Kandy.
Anna	2 14 –	- - -	- - -	- - Widow of Wattegey Anoris, who died in the public service at Kandy.
Janno	2 14 –	- - -	- - -	- - Widow of Babonchy, who died in the public service at Kandy.

(continued)

NAME OF THE PARTY.	Amount of the Pension in Sterling.	Authority under which the Pension was granted.	Date from which the Pension has been paid.	Service for which the Pension was granted.
	£. s. d.			
A. Junsz and children -	1 16 –	—		
W. Joony - - -	2 14 –	—		
W. Natto - - -	1 7 –	- - -	- - -	- - Widow of Wattowa, who died in the public service in the interior.
Sinrowa - - - -	2 14 –	- - -	- - -	Widow of W. Parolis.
Junohanny - - -	2 14 –	- - -	- - -	- - Widow of P. Abunchy, who died in the public service at Kandy.
Damona - - - -	1 16 –	- - -	- - -	- - Widow of Wirekodegey Domba, a cinnamon peeler.
M. Pinhamy - - -	1 16 –	- - -	- - -	Widow of W. Poronisa, a cinnamon peeler.
M. Comcherry - - -	1 16 –	- - -	- - -	- - Widow of Abunchy, who died while employed in the commissariat department Kandy.
D. Lenchihamy - -	1 16 –	- - -	- - -	- - Widow of Baleappoo, who died in the public service at Kandy.
Junno - - - - -	1 16 –	- - -	- - -	- - Widow of Babonchy, who died in the public service at Kandy.
N. Siman Wijesekere de Sooze.	10 10 –	- - -	- - -	- - Late a mohundiram in the cinnamon department.
P. C. Roosmalecocq, esq. -	75 – –	- Government order, 19 Nov. 1835.	1 Jan. 1834	Late sitting magistrate of Tangalle.
Harmanis Mendis - -	35 4 6	- - -	- - -	- - Late a siena arachy of the cinnamon department.
Agampody Adrian Perera	20 5 6	- - -	- - -	Late a vidatin of the cinnamon department.
D. R. Hoffman, widow Ludovici.	18 – –	- - -	- - -	Widow Ludovici, a vaccinator at Galle.
C. P. F. Obeysekere -	12 10 –	—		
Adrian de Sooze - -	10 17 –	- - -	- - -	Late a gumerall of the cinnamon department.
Hendrik de Silva - -	15 – –	- - -	- - -	- - Late a siane aratchy of the cinnamon department.
Mr. A. C. Luyk - -	13 10 –	- - -	- - -	A member of the late landraad at Galle.
Mrs. D. Perkins - -	5 8 –	- - -	- - -	- - Widow of a serjeant of the Ceylon light dragoons.
Alenda Van Smith - -	4 10 –	—		
Deve Dingia - - -	4 10 –	- - -	- - -	- - Widow of D. Jamro Kangan, who died while employed in the commissariat department, Kandy.
Debo - - - - -	2 14 –	- - -	- - -	- - Widow of a sailor in the master attendant's department, Galle.
Cahadowecancanangey A. De Silva.	1 16 –	- - -	- - -	- - Late a peon of the provincial court of Galle and Matura.
Delatdonica - - -	1 16 –	- - -	- - -	- - Widow of Ellebadde, who died while employed in the commissariat department, Kandy.
Sheyda - - - - -	1 16 –	- - -	- - -	- - Daughter of a quartermaster in the master attendant's department, Galle.
Bapity and child - -	1 7 –	- - -	- - -	- - Widow of G. Denatchy, who died while employed in the commissariat department, Kandy.
Agampody Medona - -	– 18 –	- - -	- - -	- - Widow of Honedesakandy Herena, a cinnamon peeler.
Abdul Rahaman Cuppe Tumby.	3 12 –	- Government order, 10 July 1841.	1 Aug. 1841	- - Late boatman of the master attendant's department, Galle.
Mr. H. Anthonitz - -	22 10 –	Ditto, 2 Aug. 1841	Ditto -	- - Late head clerk of the commissariat department, Trincomale.
Don C. A. Goomsekere -	5 – –	Ditto, 14 July 1841	6 April 1841	Late a translator of the Galle custom-house.
Eucherry - - -	4 10 –	- - -	- - -	- - Widow of Hetmegey Zeya, who died while employed in the commissariat department, Kandy.
Mr. J. Van Langenberg -	15 – –	- Government order, 21 May 1838.	1 June 1838	- - Late a clerk of the fiscal's department, Kurnegalle.
J. F. Lorensz, esq. - -	168 15 –	Ditto, 19 Nov. 1835	1 Jan. 1834	Late a sitting magistrate of Matura.
G. J. Poulier, esq. - -	67 10 –	Ditto ditto -	Ditto -	Late a sitting magistrate of Belligam.
A. F. De Silva Wickremeratur.	22 10 –	- - -	- - -	- - His long services as modeliar of the woodcutters at Matura.
Don David Wanrydewackre	22 10 –	- - -	- - -	- - His long services as modeliar of the Kandeboddepattoo.
Mr. J. W. Pietersz - -	11 5 –	- Government order, 6 Dec. 1839.	1 Jan. 1840	Late salt storekeeper of Matura.
Dona Susanna B. Hamine	9 – –	- - -	- - -	Widow of a native proponent.
Dona Gamerale M. Hamine	9 – –	- - -	- - -	- - Widow of the late modeliar of the Belleejam Corle.
Nicholas Christian Ernst -	9 – –	- - -	- - -	- - Late secretary of the sitting magistrate's court of Tungalle.

NAME OF THE PARTY.	Amount of the Pension in Sterling. £. s. d.	Authority under which the Pension was granted.	Date from which the Pension has been paid.	Service for which the Pension was granted.
Maria de Silva - -	4 10 –	- - - -	- - -	- - Widow of a siene arachy of the Galle cutcherry.
C. H. Leembruggen, esq. -	90 – –	- - Government order, 19 Nov. 1835.	1 Jan. 1834	Late sitting magistrate of Pooneryn.
J. C. Van Ebbenborst -	28 2 6	- - - -	- - -	- - Late secretary of the district court of Chilaw and Putlam.
J. J. Tap - - -	18 – –	- - - -	- - -	- - Widow of P. Tap, late secretary of the provincial court of Jaffna, who had rendered efficient services to government.
Mr. A. M. Friek - -	4 10 –	- - - -	- - -	- - Late schoolmistress of the orphan school at Jaffna.
A. De Abemw, modeliar -	18 – -	- - - -	- - -	- - Late modeliar of the cinnamon department and taxer of the Galle custom-house.
Warate - - - -	3 12 –	- - - -	- - -	- - Widow Wenasy Carea and Weelea, who lost their lives while conveying government mails from Port Pedroe.
Wally - - - -	3 12 –			
Magdalena Putersz - -	1 16 –	- - - -	- - -	Widow of a post holder.
Rev. C. David - - -	200 – –	Ditto, 13 Sept. 184[1]	1 Sept. 1841	Late Malabar colonial chaplain at Jaffna.
Omororko Ladeka Lelbe -	2 14 –	- - - -	- - -	- - Widow of a cooly, who died in the public service in the interior.
Mr. J. V. Leyp - -	36 – –	Ditto, 9 Nov. 1835	1 Dec. 1835	Late a medical sub-assistant.
Punehy Manica - -	2 14 –	- - - -	- - -	- - Widow Odawelle, mohandiram, who accompanied certain malays to Kotmale, and there lost his life.
Barrea - - - -	2 14 –	- - - -	- - -	Widows of two malays, formerly soldiers in the service of the late king of Kandy, who had, in the rebellion of 1818 breaking out at Kotmale, been sent to that province to gain intelligence of what was going on, when they were seized and put to death by the rebels.
Sheyda - - - -	1 16 –	- - - -	- - -	
Mr. A. E. Bartholomeusz	45 – –	15 Jan. 1842 -	- - -	Late head clerk of the Manar cutcherry.
Mr. Theile - - -	41 13 4	—		
Motem - - - -	3 12 –	6 June 1836 -	1 Mar. 1835	Widow of a private of the pioneer corps.
Mr. F. Silman - -	22 10 –	- - - -	- - -	- - Late head master-carpenter of the Royal engineer department, Kandy.

PENSIONS formerly paid out of the Funds established under the Minutes of Government, dated 11 April 1822 and 14 April 1823, but from the 1st January, out of the Revenues of the Colony.

Mr. D. G. Ferreira - -	24 – –	1 Mar. 1826 -	1 Mar. 1826	Late head clerk of the poor's-fund office.
Mr. C. Ankerman - -	11 8 –	22 June 1825 -	1 June 1825	- - Late a blacksmith of the royal engineer department.
Pedroe Mendis - -	6 16 9	13 June 1827 -	1 July 1827	Late a carpenter of ditto.
Orphan children of Mr. Ludekens.	12 – –	14 Mar. 1825 -	1 Mar. 1825	- - Orphan children of C. F. Ludekens, late a clerk of the Colonial Secretary's office.
Orphan children of P. Perera.	3 – –	20 June 1823 -	1 July 1823	- - Orphan children of P. Perera, late a lascoreen of the sitting magistrate's court of Colombo.
Mrs. S. M. Loos, widow Weinman.	6 – –	5 Aug. 1824 -	1 Aug. 1824	- - Widow of J. C. Weinman, late an of the beach at Colombo.
Mrs. H. Van Honten -	48 – –	19 Jan. 1829 -	1 Feb. 1829	Widow of P. Van Honten, late a pensioner.
Mrs. F. A. Siebel - -	24 – –	12 March 1823 -	1 Apr. 1823	- - Widow of J. P. Siebel, late third clerk of the Commissioner of Revenue's office.
Mrs. Beyer - - -	6 16 9	—		
Mrs. C. Catheyzer - -	13 10 –	12 July 1825 -	1 July 1825	- - Widow of W. Catheyzer, late clerk of the agent of Government at Peradema.
Mrs. Hoebers - - -	12 – –	24 April 1823 -	1 Apr. 1823	- - Widow of W. Hoebers, late medical sub-assistant at Ruamvelle.
Widow Maycoon Permal -	12 – –	17 Oct. 1826 -	1 Oct. 1826	- - Widow of A. G. Candappa Pulle, late shroff of the Chilaw cutcherry.
Widow Schubert - -	9 – –	23 March 1825 -	1 Apr. 1825	- - Widow of J. M. Schubert, late surveyor of Caltura.
M. Natchia, widow Comarapulle.	12 – –	17 Aug. 1826 -	1 Aug. 1826	- - Widow of M. Comaripulle, late conicoply of the Stamp and Poor's Fund office.
M. Fonseka, widow Matthis Pulle.	12 – –	7 July 1827 -	1 June 1827	- - Widow of Mathis Pulle, late first shroff of the Colombo custom-house.
M. Bernard, widow Kritsz	10 10 –	7 July 1825 -	1 July 1825	- - Widow of J. Kritsz, late gaoler of Kurnegalle.
M. R. Mottokistna, widow Franciscus.	7 10 –	24 June 1823 -	1 July 1823	- - Widow of M. Franciscus, late first Malabar teacher of the seminary of Colombo.
Dona Isabella, widow Don Johannes.	3 – –	30 July 1824 -	1 June 1824	- - Widow of Don Johannes, late Ola writing of the Fiscal's office, Colombo.

NAME OF THE PARTY.	Amount of the Pension in Sterling. £. s. d.	Authority under which the Pension was granted.	Date from which the Pension has been paid.	Service for which the Pension was granted.
P. Silva, widow N. Dias Pulle.	9 – –	3 July 1827 -	1 July 1827	- - Widow of N. Dias Pulle, late conicoply of the sitting magistrate's court of Colombo.
Dona Pavestina - -	2 2 –	22 Aug. 1824 -	1 Aug. 1824	- - Widow of A. Fernando, late first schoolmaster of Miniangodde.
Anna Perera - - -	2 2 –	Ditto - - -	- ditto -	- - Widow of A. Gomes, late first schoolmaster of Talangame.
Mrs. Koelmeyer - -	12 – –	13 Feb. 1826 -	1 Aug. 1825	- - Widow of L. R. Koelmeyer, late fourth clerk of the Chilaw cutcherry.
Dona Florensina - -	2 2 –	2 May 1826 -	16 Jan. 1826	- - Widow of Don Philipo, late schoolmaster of Mugawe.
Johanna W. Breckman -	24 – –	27 Aug. 1827 -	1 Sept. 1827	- - Widow of J. Zybrands, late medical sub-assistant at Gulle.
W. M. Kempt - - -	10 10 –	Order, 12 Mar. 1823	1 Apr. 1823	- - Widow of J. W. Ferdinandus, late third clerk of the provincial court of Galle and Matura.
J. Hopman - - -	18 – –	Ditto, 24 Feb. 1825	1 Feb. 1825	- - Widow of C. G. Hopman, late medical sub-assistant at Matura.
B. G. De Caan - -	12 – –	Ditto, 2 Oct. 1824	1 Oct. 1824	- - Widow of H. De Caan, late surveyor of Matura.
Mrs. H. Kriekenbeek -	60 – –	Ditto, 8 May 1826	1 May 1826	- - Widow of J. G. Kriekenbeek, late Dutch interpreter of the supreme court.
Caderasypulle - - -	3 – –	Ditto, 9 July 1825	1 Jan. 1825	- - Widow of S. Modely Tumby, late first Malabar writer.
Catermapulle - - -	7 10 –	Ditto - ditto -	1 Mar. 1825	- - Widow of F. Tumanpulle, late interpreter of the sitting magistrate's court of Pooneryn.
Mrs. A. E. Arndt - -	27 – –	Ditto, 11 Mar. 1826	1 Mar. 1826	Widow of B. C. Arndt, late a pensioner.
Paarpady - - -	7 10 –	Ditto, 8 June 1827	1 June 1827	- - Widow of Porenjee, late pilot in the master attendant's department, Trincomale.
M. B. Specht - - -	6 – –	Ditto, 8 Sept. 1826	1 Sept. 1826	Head campfactor of the stud at Delft.
C. Van Aardenberg - -	12 – –	Ditto, 8 Mar. 1827	1 Jan. 1827	- - Widow of W. C. Van Aardenberg, late salt storekeeper of Trincomale.
A. Pritersz - - -	3 12 –	Ditto, 15 Mar. 1826	1 Oct. 1825	- - Widow of C. Pritersz, late postholder of Ilpecarewe.
Mrs. R. Burleigh - -	45 – –	Ditto, 22 May 1826	1 May 1826	- - Widow of G. Burleigh, late sitting magistrate and custom master of Kayts.
Mrs. J. A. Theile - -	33 15 –	Ditto, 10 Jan. 1828	1 June 1828	Widow of J. E. Theille, late a pensioner.
C. Rodrigus - - -	1 10 –	Ditto, 18 Feb. 1824	1 Jan. 1824	- - Orphan children of E. Rodrigus, late adigar of Wertelhoov.
Mr. J. Bulmer - - -	3 12 –	Ditto, 24 Dec. 1825	15 Sept. 1825	Widow of A. Jan, late postholder of Kallar.
N. Thiedeman - - -	2 5 –	- - -	- - -	Guardian to the child of a peeler.
F. de Koning - - -	21 – –	Ditto, 17 Nov. 1825	1 Nov. 1823	- - Widow of J. De Koning, late first clerk of the Batticaloa cutcherry.
Mrs. A. Kerse - - -	36 – –	Ditto, 15 Feb. 1827	1 Feb. 1827	- - Widow of E. G. Schultsz, late head clerk of the Trincomale cutcherry, and of the agent of Government for Tumantruduwe.
A. L. Colomb - - -	13 10 –	Ditto, 22 July 1825	1 Apr. 1825	- - Widow of P. Colomb, late gaoler of Trincomale.
Mr. A. De Jong - -	9 – –	Ditto, 15 Aug. 1826	1 Aug. 1826	- - Late master carpenter to the Royal engineer department.
Pensions granted to the Widows and Servants of the late Dutch Government:				
Maulana - - - -	1 16 –	- - -	- - -	A military servant.
M. E. De Jong - -	7 4 –	- - -	- - -	- - Widow of Sizelles, factor and member of the Landraad.
M. E. Van Velp - -	7 4 –	- - -	- - -	- - J. de , factor, and sworn clerk of justice.
L. de Sooze - - -	3 12 –	- - -	- - -	Widow of Ensign Vuistman.
M. C. Reckerman - -	3 12 –	- - -	- - -	Widow of Serjeant Mes.
P. Herly - - -	1 2 6	- - -	- - -	Daughter of the late Corporal Herly.
C. M. B. A. Vanzitter -	3 12 –	- - -	- - -	- - Children of the late secretary of the Weeskamer.
F. Magdalena Williamsz -	9 – –	—		
A. P. Aletta Williamsz -	9 – –	—		
W. H. Williamsz - -	9 – –	—		
F. M. Williamsz - - -	5 8 –	- - -	- - -	Widow of F. M. Williamsz.
G. L. Scharken - -	2 5 –			
J. Girretsz - - -	1 16 –			

NAME OF THE PARTY.	Amount of the Pension in Sterling.	Authority under which the Pension was granted.	Date from which the Pension has been paid.	Service for which the Pension was granted.
	£. s. d.			
Allowance to Native Unofficial Legislative Councillors:				
J. P. Philipsz, esq. - -	145 16 –	Order, 4 Aug. 1835	1 June 1835	- - Late first Singhalese interpreter of the supreme court, and third Maha modeliar.
S. Casie Chetty, esq. -	91 16 –	Ditto, 9 June 1838	8 June 1838	- - Late modeliar and deputy fiscal of Calpentyn.
Total - - - £.	4,553 6 1			

(signed) *F. J. Templer*,
Treasurer.

(A true copy.)

P. Anstruther,
Colonial Secretary.

RECAPITULATION OF THE ESTABLISHMENT.

	PAID IN GREAT BRITAIN IN STERLING MONEY.			PAID BY THE COLONY IN STERLING MONEY.		
	£.	s.	d.	£.	s.	d.
Civil Establishment - - - - - - - - - - - -	-	-	-	51,152	19	2
* Contingent Expenditure - - - - - - - - -	-	-	-	6,952	7	–
Revenue Establishment - - - - - - - - - -	-	-	-	36,376	3	3
† Contingent Expenditure - - - - - - - - -	-	-	-	4,267	13	10¼
Judicial Establishment - - - - - - - - - -	-	-	-	37,576	9	6
‡ Contingent Expenditure - - - - - - - - -	-	-	-	2,690	19	5½
Pensions - - - - - - - - - - - - - -	-	-	-	4,553	6	1
Grand Total - - - £.	-	-	-	143,569	18	3¾

	£.	s.	d.
* Including the Contingent Allowances entered in the column of "Other Advantages," viz. - - - - - - - - - - - - - - - - - -	1,402	5	–
† Ditto - - - - - - - - - - ditto - - - - - - - - - - ditto - - - -	135	–	–
As also the Commission of the headmen of the Northern Province on the Revenue derived from grain and salt, and the fees of custom-house officers for the admeasurement of vessels; entered in the column of "Fees" - - - - - - - - -	269	19	4¼
‡ Including the Contingent Allowances entered in the column of "Other Advantages," viz. - - - - - - - - - - - - - - - - - -	585	10	–
As also the Commission of the secretaries, and other officers of the district courts, on the sale of Stamps; entered in the column of "Fees" - - - - - - - -	281	8	5½
£.	2,674	2	2¾

P. Anstruther, Colonial Secretary.

FOREIGN CONSULS.

— Nil. —

P. Anstruther, Colonial Secretary.

POPULATION.

RETURN of the Population, and of the Marriages, Births, and Deaths.

COUNTY, DISTRICT, OR PARISH.	Area in Square Miles.	WHITES.		COLOURED POPULATION.		TOTAL.		Aliens and Resident Strangers, not included in preceding Columns.	Population to the Square Mile.	Persons employed in			Births.	Marriages.	Deaths.
		Males.	Females.	Males.	Females.	Males.	Females.			Agriculture.	Manufactures.	Commerce.			
Western Province	4,452	1,648	1,359	274,553	249,311	276,201	250,670	*4,020	119·24	† 73,617	† 9,629	‡ 13,611	13,054	6,138	9,723
Southern Province	6,032	451	453	173,169	154,139	173,620	154,592	553	54·50	83,597	9,466	11,320	9,385	3,049	5,785
Eastern Province	4,895	472	424	37,344	31,957	37,816	32,381	1,928	14·73	12,123	2,060	1,671	3,074	655	1,088
Northern Province	6,053	453	473	153,187	144,246	153,640	144,719	495	49·37	§	§	§	‖ 6,431	‖ 1,239	‖ 5,113
Central Province	3,016	334	159	102,248	88,118	102,582	88,277	13,435	67·73	103,561	7,032	13,296	8,531	6,646	5,455
TOTAL (exclusive of the Military)	24,448	3,358	2,868	740,501	667,771	743,859	670,639	20,431	58·69	272,898	28,187	39,898	40,475	17,727	27,164
Millitary and Civil Ordnance Officers, with their Families:															
Western Province	4,452	710	130	880	611	1,590	741	- -	·52	- -	- -	- -	68	24	68
Southern Province	6,032	118	31	506	377	624	408	- -	·17	- -	- -	- -	41	14	40
Eastern Province	4,895	236	121	485	336	721	457	- -	·24	- -	- -	- -	26	8	47
Northern Province	6,053	10	5	191	183	201	188	- -	·06	- -	- -	- -	8	2	19
Central Province	3,016	598	90	920	595	1,518	685	- -	·73	- -	- -	- -	48	18	58
TOTAL Military	24,448	1,672	377	2,982	2,102	4,654	2,479	- -	·29	- -	- -	- -	191	66	232
GRAND TOTAL	24,448	5,030	3,245	743,483	669,873	748,513	673,118	20,431	58·98	272,898	28,187	39,898	40,666	17,793	27,396

* Excepting the Seven Korles
† Excepting the Seven and Three Korles
‡ Excepting the Four and Three Korles
§ No returns
‖ Excepting the Nuwerakalawya Division

} where no returns have been kept.

Extracted from the Reports of the several Government agents and the Assistant Military Secretary.

P. Anstruther, Colonial Secretary.

RETURN of the NUMBER of CHURCHES, LIVINGS, &c.

NAME OF THE RECTOR, and Value of the Living.	CHURCH, where Situated, and the Number of Persons it will contain.	Number of Persons generally Attending.	CHAPEL, where Situated, and the Number of Persons it will contain.	Number of Persons generally Attending.	Whether Protestant or Roman Catholic.	Parsonage House.	REMARKS.
WESTERN PROVINCE:							
Venerable J. M. S. Glenie, Archdeacon of Colombo; annual salary, 200 *l.*							
Rev. B. Bailey, senior, Colonial Chaplain; annual salary, 900 *l.*	- - St. Peter's Church, in the Fort of Colombo; about 450.	About 300	- - - - - - - - -	- -	protestant.		
Rev. J. P. Horsford, Colonial Chaplain; annual salary, 700 *l.* Rev. J. Kats, Portuguese Colonial Chaplain; annual salary, 108 *l.*	St. Paul's Church, in the pettah of Colombo; about 230.	230	- - - - - - - - -	- -	ditto.		
Rev. J. H. De Saram, Singhalese Colonial Chaplain; annual salary, 400 *l.*	- - - - - - - -	20	- - - - - - - - -	- -	ditto.		
Rev. J. D. Palm, Chaplain of the Dutch Church; annual salary, 350 *l.*	Dutch Church at Wolfendahl, in Colombo; about 1,000. - - - - - - - -	350	- - - - - - - - -	- -	ditto.		
Rev. S. W. Dias, Singhalese Colonial Chaplain; annual salary, 250 *l.*	- - St. John's Church, at Galkisse, consecrated in 1843; about 200.	50	- - - - - - - - -	- -	ditto.		
Rev. J. J. Ondaatje, Malabar Colonial Chaplain; annual salary, 108 *l.*	- - St. Thomas's Church, in Colombo, consecrated in 1843; about 150.	40	- - - - - - - - -	- -	ditto.		
Rev. J. G. MacVicar, Colonial Caplain of the Scotch Church; annual salary, 500 *l.*	- - St. Andrew's Church, in the Fort of Colombo; about 300.	150	- - - - - - - - -	- -	ditto.		
The Rev. J. Bailey, the Rev. J. F. Haslam, the Rev. F. W. Taylor, the Rev. C. Jayesinhe, Church missionaries.	1. Christian Institution at Cotta	204	- - - - - - - - -	- -	- -	-	- - In No. 2 the service is in the English language, and in the others in Singhalese, according to the form of the Church of England. The following catechists are employed by the Ceylon Church Mission at Cotta: Thomas De Siloa, Cornelis Senanayeke, David Jayesinhe, Johannes Karuppuatchy, Isaac Wiresinghe, and three probationary catechists. (*continued*)
	2. Ditto - - - -	42					
	3. Ditto - - - -	130					
	4. Singhalese school-room at Navele.	35					
	5. Ditto at Bawila - - -	31					
	6. Ditto at Mirihane - -	48					
	7. Ditto at Gangodde - -	60					
	8. Ditto at Rattanapittia -	38					
	9. Ditto at Naranpittia - -	25					
	10. Ditto at Borelesgama - -	39					
	11. School-room at Marendahn	39					
	12. Ditto at Walpola - - -	48					

RETURN of the NUMBER of CHURCHES, LIVINGS, &c.—*continued.*

NAME OF THE RECTOR, and Value of the Living.	CHURCH, where Situated, and the Number of Persons it will contain.	Number of Persons generally Attending.	CHAPEL, where Situated, and the Number of Persons it will contain.	Number of Persons generally Attending.	Whether Protestant or Roman Catholic.	Parsonage House.	REMARKS.
WESTERN PROVINCE—*continued.*							
The Rev. J. Bailey, the Rev. J. F. Haslam, the Rev. F. W. Taylor, the Rev. C. Jayesinhe, Church missionaries.	13. School-room at Erewawela -	31					
	14. Ditto at Koswatte - -	30					
	15. Ditto at Bokeindra - -	40					
	16. Ditto at Talawatagode -	53					
	17. Ditto at Boosiadowe - -	33					
	18. Ditto at Nugagoda - -	66					
	19. Ditto at Papeliane - -	59					
	20. Ditto at Borella - -	33					
	21. Ditto at Yakbedde - -	37					
	22. Ditto at Talangamme - -	50					
	23. Ditto at Nedimala - -	69					
	24. Ditto at Kalepaluwave -	33					
	25. Ditto at Pagodde - -	38					
The Right Rev. Cactano Antonio	- - Church, dedicated to St. Lucia, at Cotanchena; 3,000.	2,000	- - - - - - - - - - -	- -	rom. cath.		
The Rev. Cactano de Rozario, the Rev. Antonio Franciscus, the Rev. F. Mendoza, Roman-catholic missionaries.	- - - -		Chapel dedicated to St. Anthony, in Sea-street, at Colombo - 1,000	800	- ditto -	1	
			Ditto - - to B. V. Mary, in New-street, at ditto - - 700	400	- ditto -	1	
			Ditto - - to - ditto - in Cheeku-street, at ditto - 800	600	- ditto -	1	
			Ditto - - to St. Anne, in ditto, at ditto - - - 800	400	- ditto -	1	
			Ditto - - to St. Philip Neri, in Maliban-street, at ditto 900	500	- ditto -	1	
			Ditto - - to B. V. Mary, in Fisher-street. at ditto - 600	450	- ditto -	1	
			Ditto - - to St. Sebastian, in Silversmith-street, at ditto 500	300	- ditto -	1	
			Ditto - - to - ditto - in Small Pass, at ditto - 400	325	- ditto -	1	
			Ditto - - to B. V. Mary, in Slave Island, at ditto - 400	300	- ditto -	1	
			Ditto - - to St. Joseph, in Grand Pass, at ditto - - 800	500	- ditto -	1	
			Ditto - - to B. V. Mary, in Mattacooly, at ditto - - 300	250	- ditto -	1	
The Rev. Joze Pereira, the Rev. J. Salvador, the Rev. J. Alberto, the Rev. Jose Pedro, the Rev. M. Cayetano, the Rev. C. Dias, the Rev. N. Casmir, the Rev. F. Juan, the Rev. C. Nevis, the Rev. S. Noraha, the Rev. O. Bettachina.			Ditto - - to St. John, in Mutuwal, at ditto - - - 2,000	1,200	- ditto -	1	
			Ditto - - to St. James, in ditto, at ditto - - - 1,000	800	- ditto -	1	
			Ditto - - to St. Andrew, in ditto, at ditto - - - 600	500	- ditto -	1	
			Ditto - - to B. V. Mary, in Colpetty, at ditto - - 90	50	- ditto -	1	
			Ditto - - to - ditto - in Peliagodde, at ditto - - 500	400	- ditto -	1	
			Ditto - - to St. Anne, in Calany, at ditto - - - 200	160	- ditto -	1	
			Ditto - - to St. Francis Sales, in Dalugam, at ditto - 500	400	- ditto -	1	
			Ditto - - to St. Joseph, at Pamonavelle, at ditto - - 400	260	- ditto -	1	
			Ditto - - to St. Anthony, in Mohare, at ditto - - 400	350	- ditto -	1	
			Ditto - - to St. Sebastian in ditto - - - - 225	200	- ditto -	1	
			Ditto - - to St. Anne, in Wattele - - - - 500	270	- ditto -	1	
			Ditto - - to B. V. Mary, in ditto - - - - 150	100	- ditto -	1	
			Ditto - - to - ditto - in Sedewatte - - - 100	70	- ditto -	1	
			Ditto - - to St. Anthony, in Yatouritte - - - 100	80	- ditto -	1	

Ditto - -	to St. Joseph, in Taralle - - - -	300	200	- ditto -	1	
Ditto - -	to St. Sebastian, in Hanvelle - - -	250	150	- ditto -	1	
Ditto - -	to B. V. Mary, in Neropolle - - -	200	180	- ditto -	1	
Ditto - -	to St. Anne, in Airswella - - - -	50	40	- ditto -	1	
Ditto - -	to B. V. Mary, in Wellwitty - - -	250	200	- ditto -	1	
Ditto - -	to - ditto - at Sitowaka - - - -	100	70	- ditto -	1	
Ditto - -	to St. Anthony, at Ambetelle - - -	50	40	- ditto -	1	
Ditto - -	to - ditto - at Weweldenia - - -	50	25	- ditto -	1	
Ditto - -	to St. Cayetano, at Miriswatte - - -	70	50	- ditto -	1	
Ditto - -	to B. V. Mary, at Moragodde - - -	150	130	- ditto -	1	
Ditto - -	to - ditto - at Detruvelle - - -	60	50	- ditto -	1	
Ditto - -	to St. Anthony, at Galkisse - - - -	300	200	- ditto -	1	
Ditto - -	to St. Sebastian, at Ratmalane - - -	400	250	- ditto -	1	
Ditto - -	to St. Anthony, at Morotto - - - -	150	120	- ditto -	1	
Ditto - -	to St. Joseph, at ditto - - - - -	800	450	- ditto -	1	
Ditto - -	to St. Sebastian, at ditto - - - -	600	500	- ditto -	1	
Ditto - -	to St. Peter, at ditto - - - - -	500	200	- ditto -	1	
Ditto - -	to B. V. Mary, at Pantura - - - -	500	400	- ditto -	1	
Ditto - -	to - ditto - at Wadowe - - - -	420	300	- ditto -	1	
Ditto - -	to St. John Baptist, at Caltura - - -	60	60	- ditto -	1	
Ditto - -	to St. Philip Neri, at Katukuranda - -	600	500	- ditto -	1	
Ditto - -	to St. Sebastian, at Kallemulle - - -	400	100	- ditto -	1	
Ditto - -	to St. Anthony, at ditto - - - -	700	400	- ditto -	1	
Ditto - -	to B. V. Mary, at ditto - - - -	625	300	- ditto -	1	
Ditto - -	to Jesus, at ditto - - - - -	1,000	800	- ditto -	1	
Ditto - -	to B. V. Mary, at Kudapayagelle - -	750	500	- ditto -	1	
Ditto - -	to St. Joseph, at Mahapayagelle - - -	500	450	- ditto -	1	
Ditto - -	to B. V. Mary, at Magona - - - -	625	525	- ditto -	1	
Ditto - -	to St. Sebastian, at Dealgodde - - -	600	400	- ditto -	1	
Ditto - -	to St. Anne, at Barbaryn - - - -	500	300	- ditto -	1	
Ditto - -	to St. James, at Caluamodue - - -	50	40	- ditto -	1	
Ditto - -	to B. V. Mary, at Alortgamme - - -	60	50	- ditto -	1	
Ditto - -	to - ditto - at Mabolle - - - -	200	187	- ditto -	1	
Ditto - -	to St. John Baptist, at Nagode - - -	1,400	1,807	- ditto -	1	
Ditto - -	to St. Peter and St. Paul, at Ragammo -	325	393	- ditto -	1	
Ditto - -	to St. Sebastian, at Kandane - - -	500	555	- ditto -	1	
Ditto - -	to B. V. Mary, at Hendelle - - -	600	578	- ditto -	1	
Ditto - -	to - ditto - at ditto - - - -	400	477	- ditto -	1	
Ditto - -	to St. Joseph, at Pamunugama - - -	1,500	1,731	- ditto -	1	
Ditto - -	to St. Anthony, at ditto - - - -	100	112	- ditto -	1	
Ditto - -	to St. Anne, at Weligampitia - - -	450	520	- ditto -	1	
Ditto - -	to St. F. Xavier, at Wewelle - - -	800	917	- ditto -	1	
Ditto - -	to St. Anthony, at Botteganue - - -	600	540	- ditto -	1	
Ditto - -	to B. V. Mary, at Kanowene - - -	200	211	- ditto -	1	
Ditto - -	to - ditto - at Meddelewitte - - -	500	342	- ditto -	1	
Ditto - -	to St. Sebastian, at Moregodde - - -	400	300	- ditto -	1	
Ditto - -	to B. V. Mary, at Todelle - - - -	1,400	1,176	- ditto -	1	
Ditto - -	to - ditto - at Uswettekeya - - -	300	179	- ditto -	1	
Ditto - -	to St. Barbara, at Tellehanne - - -	100	106	- ditto -	1	
Ditto - -	to B. V. Mary, at Bandarewatte - - -	100	155	- ditto -	1	

(*continued*)

RETURN of the NUMBER of CHURCHES, LIVINGS, &c.—*continued.*

NAME OF THE RECTOR, and Value of the Living.	CHURCH, where Situated, and the Number of Persons it will contain.	Number of Persons generally Attending.	CHAPEL, where Situated, and the Number of Persons it will contain.	Number of Persons generally Attending.	Whether Protestant or Roman Catholic.	Parsonage House.	REMARKS.
WESTERN PROVINCE—*continued.*							
The Rev. Cactano de Rozario, the Rev. Antonio Franciscus, the Rev. F. Mendoza, Roman-catholic missionaries.	- - - - - - -		Chapel dedicated to B. V. Mary, at Sedoewe - 200	264	rom. cath.	1	
			Ditto - - to St. P. Neri, at Udamittee - 250	207	- ditto -	1	
			Ditto - - to B. V. Mary, at Dehangatte - 200	251	- ditto -	1	
			Ditto - - to St. Cayeton, at Kottugodde - 80	74	- ditto -	1	
			Ditto - - to St. Nicholas, at Bopitty - 200	269	- ditto -	1	
The Rev. Joze Pereira, the Rev. J. Salvador, the Rev. J. Alberto, the Rev. Jose Pedro, the Rev. M. Cayetano, the Rev. C. Dias, the Rev. N. Casmir, the Rev. F. Juan, the Rev. C. Nevis, the Rev. S. Noraha, the Rev. O. Bettachina.			Ditto - - to B. V. Mary, in Grand-street, at Negombo - - 2,000	2,920	- ditto -	1	
			Ditto - - to St. Sebastian, in Fisher-street, at ditto - - - 1,200	1,677	- ditto -	1	
			Ditto - - to B. V. Mary, at Poewe - 1,000	1,128	- ditto -	1	
			Ditto - - to - ditto - at Petipane - 500	1,034	- ditto -	1	
			Ditto - - to - ditto - at Madewille - 100	100	- ditto -	1	
			Ditto - - to St. Anne, at Korona - - 150	389	- ditto -	1	
			Ditto - - to B. V. Mary, at Bolewalane - 350	702	- ditto -	1	
			Ditto - - to St. Joseph, at Tilandowe - 400	364	- ditto -	1	
			Ditto - - to St. Sebastian, at Katupetty - 500	1,000	- ditto -	1	
			Ditto - - to B. V. Mary, at Periamullee 500	878	- ditto -	1	
			Ditto - - to St. Anthony, at Dalupittea - 300	611	- ditto -	1	
			Ditto - - to St. Anne, at Pelegatorre - 400	500	- ditto -	1	
			Ditto - - to - ditto, at Palanchina - - 150	880	- ditto -	1	
			Ditto - - to B. V. Mary, at ditto - - 300	523	- ditto -	1	
			Ditto - - to - ditto - at Kotchicadde 150	343	- ditto -	1	
			Ditto - - to St. Philip Neri, at Topo Oberi 500	1,202	- ditto -	1	
			Ditto - - to St. Anthony, at Muruttane - 125	284	- ditto -	1	
			Ditto - - to B. V. Mary, at Kandowala - 100	385	- ditto -	1	
			Ditto - - to - ditto - at Halpe - 300	701	- ditto -	1	
			Ditto - - to - ditto - at Andiambelam 50	72	- ditto -	1	
			Ditto - - to St. Cayetano, at Manatchene 300	379	- ditto -	1	
			Ditto - - to B. V. Mary, at Kaymel - 200	1,411	- ditto -	1	
			Ditto - - to St. John Bapt., at Condagamulley 110	138	- ditto -	1	
			Ditto - - to St. P. Neri, at Tammomittee 200	364	- ditto -	1	
			Ditto - - to B. V. Mary, at Bolewittee - 500	781	- ditto -	1	
			Ditto - - to St. Sebastian, at Godelle - 150	537	- ditto -	1	
			Ditto - - to St. Anthony, at Neynamadam 200	587	- ditto -	1	
			Ditto - - to B. V. Mary, at Kitanbady - 500	640	- ditto -	1	
			Ditto - - to St. Joseph, at Wenapoora - 450	720	- ditto -	1	
			Ditto - - to B. V. Mary, at Kahalugdar 100	143	- ditto -	1	
			Ditto - - to St. Sebastian, at Katuneri - 200	250	- ditto -	1	
			Ditto - - to St. Peter, at ditto - - 150	162	- ditto -	1	
			Ditto - - to B. V. Mary, at Chilaw - 1,500	1,000	- ditto -	1	
			Ditto - - to - ditto - at Marchicotta - 250	200	- ditto -	1	
			Ditto - - to Holy Ghost, at Madampe - 300	200	- ditto -	1	

		Ditto - - to St. Sebastian, at Todoway -	100	90	- ditto -	1		
		Ditto - - to St. Anthony, at ditto - -	100	80	- ditto -	1		
		Ditto - - to St. Sebastian, at Maravilla -	250	250	- ditto -	1		
		Ditto - - to St. Anthony, at Kattacadwa	90	80	- ditto -	1		
		Ditto - - to St. James, at Karedivo -	70	50	- ditto -	1		
		Ditto - - to St. Anthony, at Salensee -	80	80	- ditto -	1		
		Ditto - - to B. V. Mary, at Sinakoderipo	70	50	- ditto -	1		
		Ditto - - to St James. at Mondel - -	60	60	- ditto -	1		
		Ditto - - to St. Anthony, at Hellewelly -	70	50	- ditto -	1		
		Ditto - - to - ditto - at Katoopattoo	70	60	- ditto -	1		
		Ditto - - to - ditto - at Golgama -	200	200	- ditto -	1		
		Ditto - - to B. V. Mary, at Calpentyn -	1,000	500	- ditto -	1		
		Ditto - - to St Anthony, at Mulletivo -	150	100	- ditto -	1		
		Ditto - - to St. Sebastian, at Narakale -	200	150	- ditto -	1		
		Ditto - - to B. V. Mary, at Sambokdam	150	150	- ditto -	1		
		Ditto - - to - ditto - at Salleparomodel	80	80	- ditto -	1		
		Ditto - - to - ditto - at Nawelkadoo	150	130	- ditto -	1		
		Ditto - - to St Anthony, at Talewajee -	60	50	- ditto -	1		
		Ditto - - to St. Sebastian, at Tallepolle -	200	150	- ditto -	1		
		Ditto - - to B. V. Mary, at Kurnirkolam	90	80	- ditto -	1		
		Ditto - - to St. Anthony, at Pomparepo -	80	50	- ditto -	1		
		Ditto - - to - ditto - at Moradanwelly	80	60	- ditto -	1		
		Ditto - - to - ditto - at Pattedewille	200	160	- ditto -	1		
		Ditto - - to - ditto - at Mogattusarem	150	100	- ditto -	1		
		Ditto - - to St. Stephen, at Nalletanykolum	125	90	- ditto -	1		
		Ditto - - to St. Paul, at Pallekadde -	200	150	- ditto -	1		
		Ditto - - to St. Anne, at ditto - -	400	200	- ditto -	1		
		Ditto - - to St. F. Xavier, at Kateeado -	150	100	- ditto -	1		
		Ditto - - to St. Lucia, at Bambiwattan -	200	130	- ditto -	1		
		Ditto - - to St. Anne, atKurnegalle -	200	100	- ditto -	1		
SOUTHERN PROVINCE:								
The Rev. N. Garstin, Colonial Chaplain; annual salary, 700*l.*	- - Dutch Church, in the Fort of Galle; about 400.	About 150	- - - - - - - - - -	- -	protestant.			
The Rev. G. C. Trimnel, the Rev. H. Powell, and the Rev. A. Goonasaykerre, Church missionaries.	1. Church at Baddegamme -	300	- - - - - - - - - -	- -	- -	-	- - In No. 4 the service is in the English language, and in the others in Singhalese, according to the form of the Church of England. One probationary catechist employed by the Church mission at Baddegamme.	
	2. Ditto - - - - - -	70						
	3. Ditto - - - - - -	200						
	4. Ditto - - - - - -	40						
	5. School-room at Ganegama -	300						
	6. Ditto at Majuana - -							
	7. Ditto at Pattikattia - -							
	8. Ditto at Cattagodde - -							
	9. Ditto at Boralocadde - -							
	10. Ditto at Akuratta - -							
	11. Ditto at Gonapinowale -							
	12. Ditto at Agaliya - -							
	13. Ditto at Calawitegoda -							
The Rev. P. Philipoo, Roman-catholic missionary.	- - - - - - - -	Chapel dedicated to B. V. Mary, at Galle - -	1,500	500	rom. cath.	1		
		Ditto - - to - ditto - at Matura -	100	80	- ditto -	1		

(*continued*)

RETURN of the NUMBER of CHURCHES, LIVINGS, &c.—*continued.*

NAME OF THE RECTOR, and Value of the Living.	CHURCH, where Situate, and the Number of Persons it will contain.	Number of Persons generally Attending.	CHAPEL, where Situated, and the Number of Persons it will contain.	Number of Persons generally Attending.	Whether Protestant or Roman Catholic.	Parsonage House.	REMARKS.
EASTERN PROVINCE:							
The Rev. J. Wenham, colonial chaplain; annual salary, 700 *l.*	- - St. Stephen's Church, at Trincomale.	About 150	- - - - - - - - - -	- -	protestant	-	- - Absent on leave. The Rev. S. O. Glenie is now doing duty at Trincomale; and the Rev. E. Mooyaart, missionary of the Propagation Society, acts for the Rev. S. O. Glenie at Kandy.
The Rev. D. Godinho, Roman-catholic missionary.	- - - - - - - -	Chapel dedicated to B. V. Mary at Trincomale - 500		400	rom. cath.	1	
		Ditto - - to St. Anthony, at ditto - - 300		300	- ditto -	1	
		Ditto - - to St. James, at ditto - - 200		100	- ditto -	1	
		Ditto - - to St. John, at ditto - - - 100		60	- ditto -	1	
		Ditto - - to St. Anthony, at Cottear - 150		100	- ditto -	1	
		Ditto - - to B. V. Mary, at Poliantivo - 500		450	- ditto -	1	
		Ditto - - to ditto - at Cattormore - 450		400	- ditto -	1	
		Ditto - - to Holy Cross, at Sevakalumore 300		250	- ditto -	1	
		Ditto - - to St. Joseph, at Tannemoore - 200		170	- ditto -	1	
		Ditto - - to St. Anthony, at Poliantivo - 400		300	- ditto -	1	
		Ditto - - to B. V. Mary, at Amoodugal - 300		250	- ditto -	1	
		Ditto - - to St. Anne, at Chillawatie - 30		16	- ditto -	1	
		Ditto - - to St. Anthony, at Alembal - 150		100	- ditto -	1	
		Ditto - - to St. Sebastian, at Wattupulle - 100		80	- ditto -	1	
		Ditto - - to St. Cayetan, at Carewaleneandel 50		20	- ditto -	1	
		Ditto - - to St. Joseph, at Poodoocoripoo 500		400	- ditto -	1	
		Ditto - - to B. V. Mary, at Matalam - 100		20	- ditto -	1	
NORTHERN PROVINCE:							
The Rev. J. C. Arndt, colonial chaplain, Jaffna; annual salary, 200 *l.*	- - Dutch Church, in the Fort of Jaffna.	About 50	- - - - - - - - - -	- -	protestant.		
The Rev. W. Adley, the Rev. J. T. Johnston, Church missionaries.	1. Church, at Nellore - -	300	- - - - - - - - - -	- -	- ditto -	-	- - The services are in Tamil, according to the form of the Church of England. The following catechists are employed by the Ceylon Church Mission at Nellore: Matthew Philip, Joseph Mark, Thomas Mortimer, and two probationary catechists.
	2. Jail, in the Fort of Jaffna -	85					
	3. School Bungalo, at Kokowilo.						
	4. - - ditto - at Kopay.						
	5. - - ditto - at Narduterro.						
	6. - - ditto - at Chitty-street.						
	7. - - ditto - at Kykola.						
	8. - - ditto - at Dyer's-street.						
	9. - - ditto - at Colomboyam.						

The Rev. A. Sequer, Roman-catholic missionary.	- - - - - - -	Chapel dedicated to St. Sebastian, at Manar - -	150	100	rom.-cath.	1
The Rev. D. Godinho, the Rev. J. Gabriel, the Rev. F. Joze, the Rev. F. Dias.		Ditto - - to B. V. Mary, at Sinnekade -	390	300	- ditto -	1
		Ditto - - to St. Lucia, at Pallemone - -	290	200	- ditto -	1
		Ditto - - to B. V. Mary, at Painter's-street	400	300	- ditto -	1
		Ditto - - to St. Nicholas, at Vittiniade -	500	450	- ditto -	1
		Ditto - - to St. Anthony, at Villecaddoo -	300	250	- ditto -	1
		Ditto - - to St. Andrew, at Tottowelle -	350	300	- ditto -	1
		Ditto - - to St. Anne, at Kerry - - - -	200	180	- ditto -	1
		Ditto - - to St. P. Neri, at Koniankodirpo	100	50	- ditto -	1
		Ditto - - to St. Bartholomeus, at Olitodowey	100	50	- ditto -	1
		Ditto - - to St. Anthony, at Owery - -	100	80	- ditto -	1
		Ditto - - to St. Sebastian, at Kodovetopo -	150	100	- ditto -	1
		Ditto - - to St. Peter, at Sanpedro - - -	200	150	- ditto -	1
		Ditto - - to St. Anthony, at Talekadirpo -	100	90	- ditto -	1
		Ditto - - to B. V. Mary, at Karvel - - -	150	100	- ditto -	1
		Ditto - - to St. Anthony, at Sirtopo - -	100	90	- ditto -	1
		Ditto - - to B. V. Mary, at Pesale - - -	800	700	- ditto -	1
		Ditto - - to - ditto - at Kolialenkodeipo	150	120	- ditto -	1
		Ditto - - to - ditto - at Tolette - - -	100	90	- ditto -	1
		Ditto - - to St. Thomas, at Vidipane - -	200	160	- ditto -	1
		Ditto - - to St. F. Xavier, at Molletidel -	150	100	- ditto -	1
		Ditto - - to St. James, at Totokoraskodirpo	100	60	- ditto -	1
		Ditto - - to St. Anthony, at Kanehekoli -	150	100	- ditto -	1
		Ditto - - to St. Paul, at Tolankado - - -	40	25	- ditto -	1
		Ditto - - to St. Laurence, at Talemanar -	60	50	- ditto -	1
		Ditto - - to St. Anthony, at Periacotta -	30	20	- ditto -	1
		Ditto - - to - ditto - at Andipobankolam	30	15	- ditto -	1
		Ditto - - to B. V. Mary, at Ponemakdom	150	125	- ditto -	1
		Ditto - - to - ditto - at Olookolam -	120	100	- ditto -	1
		Ditto - - to St. Anthony, at Modliarkolan	90	70	- ditto -	1
		Ditto - - to - ditto - at Grambicolam	100	70	- ditto -	1
		Ditto - - to St. Sebastian, at Komaresekolon	60	40	- ditto -	1
		Ditto - - to St. Anne, at Powanasakolam -	60	50	- ditto -	1
		Ditto - - to B. V. Mary, at Periatankanu	300	200	- ditto -	1
		Ditto - - to - ditto - at Selisane Mairalande - -	100	80	- ditto -	1
		Ditto - - to St. James, at Porankoli - -	200	150	- ditto -	1
		Ditto - - to - ditto - at Policado - - -	150	100	- ditto -	1
		Ditto - - to St. Anne, at Kattekadanedon	300	200	- ditto -	1
		Ditto - - to B. V. Mary, at Kattiadamben	150	100	- ditto -	1
		Ditto - - to St. John, at Pluruttukandel -	100	80	- ditto -	1
		Ditto - - to St. Anthony, at Pandiakato	100	50	- ditto -	1
		Ditto - - to St. Sebastian, at Marudamuttoo	200	150	- ditto -	1
		Ditto - - to St. Anthony, at Pannewatteada	150	100	- ditto -	1
		Ditto - - to B. V. Mary, at Peremoripo -	150	100	- ditto	1
		Ditto - - to - ditto - at Perianavekolam	500	300	- ditto -	1
		Ditto - - to St. Anne, at Vangalle - - -	1,000	600	- ditto -	1
		Ditto - - to Holy Cross, at Kalekatacado -	300	200	- ditto -	1
		Ditto - - to B. V. Mary, at Adambran -	600	100	- ditto -	1
		Ditto - - to St. Anthony, at Tawerakane -	250	200	- ditto -	1

(continued)

RETURN of the Number of Churches, Livings, &c.—*continued.*

NAME OF THE RECTOR, and Value of the Living.	CHURCH, where Situated, and the Number of Persons it will contain.	Number of Persons generally Attending.	CHAPEL, where Situated, and the Number of Persons it will contain.	Number of Persons generally Attending.	Whether Protestant or Roman Catholic.	Parsonage House.	REMARKS.
Northern Province—*continued.*							
The Rev. A. Sequer, Roman catholic missionary.	- - - - - - -		Chapel dedicated to St. James at Papemuttoo - 150	100	rom. cath.	1	
			Ditto - - to B. V. Mary at Maligatidd - 200	80	- ditto -	1	
The Rev. D. Godinho, the Rev. J. Gabriel, the Rev. F. Joze, the Rev. F. Dias.			Ditto - - to St. P. Neri, at Kattacadoo - 200	150	- ditto -	1	
			Ditto - - to St. Joseph, at Adambemutoo 700	500	- ditto -	1	
			Ditto - - to St. Peter, at Waleneolam - 150	100	- ditto -	1	
			Ditto - - to B. V. Mary, at Parepenkendal 2,000	400	- ditto -	1	
			Ditto - - to St. Thomas, at Nagetal - 200	150	- ditto -	1	
			Ditto - - to B. V. Mary, at Walikama - 200	120	- ditto -	1	
			Ditto - - to St. F. Xavier, at Akatewole 150	100	- ditto -	1	
			Ditto - - to St. Anthony, Karepokadan - 150	100	- ditto -	1	
			Ditto - - to - ditto - at Malavenne - 160	120	- ditto -	1	
			Ditto - - to St. Sebastian, at Natchicolam 90	80	- ditto -	1	
			Ditto - - to B. V. Mary, at Karewel - 70	50	- ditto -	1	
			Ditto - - to St. Anthony, at Wadeteluambo 150	100	- ditto -	1	
			Ditto - - to - ditto - at Manelcolam 150	100	- ditto -	1	
			Ditto - - to - ditto - at Palikali - 150	100	- ditto -	1	
			Ditto - - to St. Peter, at Kanchiancolam 700	400	- ditto -	1	
			Ditto - - to B. V. Mary, at Aripo - - 400	300	- ditto -	1	
			Ditto - - to St. James, at Kokukudian - 150	130	- ditto -	1	
			Ditto - - to B. V. Mary, at Mollikolun - 150	100	- ditto -	1	
			Ditto - - to St. Thomas, at Kanatta - 200	130	- ditto -	1	
			Ditto - - to St. James, at Morangen - 250	200	- ditto -	1	
			Ditto - - to St. Sebastian, at Seriacattecado 500	300	- ditto -	1	
			Ditto - - to St. Anthony, at Panekandel 150	100	- ditto -	1	
			Ditto - - to B. V. Mary, at Watchenoolam 200	150	- ditto -	1	
			Ditto - - to St. P. Neri, at Attakully - 500	200	- ditto -	1	
			Ditto - - to B. V. Mary, at Nanathan - 600	250	- ditto -	1	
			Ditto - - to - ditto - at Pasicolam - 300	200	- ditto -	1	
			Ditto - - to St. Joseph, at Pomalintam - 250	150	- ditto -	1	
			Ditto - - to St. Anthony, at Kombeachundicolam - 150	125	- ditto -	1	
			Ditto - - to B. V. Mary, at Fisher-st. in Jaffna 800	250	- ditto -	1	
			Ditto - - to St. James, at ditto - ditto - 500	300	- ditto -	1	
			Ditto - - to B. V. Mary, at ditto - ditto - 500	250	- ditto -	1	
			Ditto - - to St. Anthony, at Paseeor - 300	200	- ditto -	1	
			Ditto - - to St. John, at Chundicooly - 200	100	- ditto -	1	
			Ditto - - to B. V. Mary, at Colomboyam 150	80	- ditto -	1	
			Ditto - - to - ditto - at Painters'-street 500	250	- ditto -	1	
			Ditto - - to St. Nicholas, at Navantore - 300	250	- ditto -	1	
			Ditto - - to St. Sebastian, at Parikirvelle 200	150	- ditto -	1	
			Ditto - - to B. V. Mary, at Anacotta - 150	100	- ditto -	1	
			Ditto - - to St. Peter and Paul, at Nawelle 150	100	- ditto -	1	

Ditto - -	to St. Anthony, at Cawodaremune	250	200	- ditto -	1
Ditto - -	to B. V. Mary, at Ponereen -	100	60	- ditto -	1
Ditto - -	to St. Anthony, at Komelamore	240	150	- ditto -	1
Ditto - -	to St. James, at Natchicari -	200	180	- ditto -	1
Ditto - -	to St. Anthony, at Jelapakadowe	100	80	- ditto -	1
Ditto - -	to B. V. Mary, at Chundicolam	200	120	- ditto -	1
Ditto - -	to - ditto at Isle of Two Brothers	40	30	- ditto -	1
Ditto - -	to St. Anthony, at - ditto -	60	20	- ditto -	1
Ditto - -	to St. John, at Delft - -	200	180	- ditto -	1
Ditto - -	to B. V. Mary, at ditto - -	200	150	- ditto -	1
Ditto - -	to St. Anthony, at ditto - -	150	140	- ditto -	1
Ditto - -	to St. Thomas, at ditto - -	190	100	- ditto -	1
Ditto - -	to B. V. Mary, at ditto - -	150	140	- ditto -	1
Ditto - -	to St. James, at ditto - -	150	130	- ditto -	1
Ditto - -	to St. Lawrence, at ditto - -	250	200	- ditto -	1
Ditto - -	to B. V. Mary, at Ellewalle -	300	250	- ditto -	1
Ditto - -	to St. P. Neri, at Ellewattepatto	150	100	- ditto -	1
Ditto - -	to St. James, at Cokke Ellewale	200	150	- ditto -	1
Ditto - -	to St. Cayetan, at - ditto -	150	140	- ditto -	1
Ditto - -	to St. John, at Periawolam -	300	250	- ditto -	1
Ditto - -	to St. Joseph, at Alavitty -	190	150	- ditto -	1
Ditto - -	to St. Anthony, at Sanagam -	170	100	- ditto -	1
Ditto - -	to - ditto at Pandetcripo	170	120	- ditto -	1
Ditto - -	to St. Thomas, at Madagel -	240	220	- ditto -	1
Ditto - -	to St. Anthony, at ditto -	200	180	- ditto -	1
Ditto - -	to B. V. Mary, at Sillale - -	400	300	- ditto -	1
Ditto - -	to St. Peter and Paul, at Tillepolle	150	100	- ditto -	1
Ditto - -	to St. John, at Palle - -	200	150	- ditto -	1
Ditto - -	to St. Anthony, at Cangeantore	160	110	- ditto -	1
Ditto - -	to B. V. Mary, at Perianavalentore	300	200	- ditto -	1
Ditto - -	to - ditto at Wasacoolam	500	250	- ditto -	1
Ditto - -	to - ditto at Kottacapilam	400	290	- ditto -	1
Ditto - -	to St. Anthony, at Pilaley -	300	250	- ditto -	1
Ditto - -	to - ditto at Tolwette -	150	100	- ditto -	1
Ditto - -	to St. Joseph, at Achovelly -	250	200	- ditto -	1
Ditto - -	to B. V. Mary, at Carewitty -	200	180	- ditto -	1
Ditto - -	to St. Anthony, at Vadery -	260	200	- ditto -	1
Ditto - -	to St. Sebastian, at Wallewittyton	80	50	- ditto -	1
Ditto - -	to St. Joseph, at Ploly - -	100	50	- ditto -	1
Ditto - -	to St. Anthony, at Calitty -	150	120	- ditto -	1
Ditto - -	to B. V. Mary, at Toempelle -	100	80	- ditto -	1
Ditto - -	to St. Sebastian, at Katowelam	80	60	- ditto -	1
Ditto - -	to St. Nicholas, at Miriwel -	180	100	- ditto -	1
Ditto - -	to St. Thomas, at Catchay -	200	150	- ditto -	1
Ditto - -	to St. Peter, at ditto - -	100	80	- ditto -	1
Ditto - -	to St. James, at Caaley - -	20	10	- ditto -	1
Ditto - -	to St. Michael, at ditto - -	70	40	- ditto -	1
Ditto - -	to St. Thomas, at ditto - -	30	20	- ditto -	1
Ditto - -	to St. Anthony, at Satty - -	300	250	- ditto -	1

(*continued*)

RETURN of the NUMBER of CHURCHES, LIVINGS, &c.—*continued.*

NAME OF THE RECTOR, and Value of the Living.	CHURCH, where Situated, and the Number of Persons it will contain.	Number of Persons generally Attending.	CHAPEL, where Situated, and the Number of Persons it will contain.	Number of Persons generally Attending	Whether Protestant or Roman Catholic.	Parsonage House.	REMARKS.
NORTHERN PROVINCE—*continued.*							
The Rev. A. Sequer, Roman-catholic missionary. The Rev. D. Godinho, the Rev. J. Gabriel, the Rev. F. Joze, the Rev. F. Dias.	- - - - - - -		Chapel dedicated to B. V. Mary, at Satty - - 250	200	rom. cath.	1	
			Ditto - - to St. F. Zavier, at ditto - - 120	110	- ditto -	1	
			Ditto - - to St. Sebastian, at Bamolody - 70	60	- ditto -	1	
			Ditto - - to St. F. Xavier, at Alway - 150	100	- ditto -	1	
			Ditto - - to St. Peter and Paul, at Pally - 60	40	- ditto -	1	
			Ditto - - to St. Anthony, at Manelkado - 125	100	- ditto -	1	
			Ditto - - to St. Sebastian, at Koderipo - 30	15	- ditto -	1	
			Ditto - - to St. P. Neri, at Sembapata - 100	50	- ditto -	1	
			Ditto - - to St. Anthony, at Tolikatudel - 50	40	- ditto -	1	
			Ditto - - to St. Anthony, at Wettilikarey - 110	100	- ditto -	1	
			Ditto - - to St. Sebastian, at Podomadam 25	15	- ditto -	1	
			Ditto - - to St. Anne, at ditto - - 70	50	- ditto -	1	
			Ditto - - to B. V. Mary, at Watekado - 90	70	- ditto -	1	
			Ditto - - to ditto - at Odiatoroewe - 70	50	- ditto -	1	
			Ditto - - to St. Anthony, at Kaits - - 500	450	- ditto -	1	
			Ditto - - to B. V. Mary, at ditto - - 300	200	- ditto -	1	
			Ditto - - to St. James, at ditto - - 400	300	- ditto -	1	
			Ditto - - to St. Sebastian, at Karambow - 350	200	- ditto -	1	
			Ditto - - to St. Peter & Paul, at Narantoore 300	150	- ditto -	1	
			Ditto - - to B. V. Mary, at Sorowel - 150	100	- ditto -	1	
			Ditto - - to St. F. Xavier, at Pongerativo 200	150	- ditto -	1	
			Ditto - - to B. V. Mary, at Patty - 100	80	- ditto -	1	
			Ditto - - to ditto - at Alliputty - 250	200	- ditto -	1	
			Ditto - - to St. Peter and Paul, at Mandetivo 100	50	- ditto -	1	
CENTRAL PROVINCE:							
The Rev. S. O. Glenie, colonial chaplain; annual salary, 700*l.*	- - - -	-	- - - - - - - - - -	- -	protestant	-	- - The Rev. S. O. Glenie acts for the Rev. J. Wenham, at Trincomale. Divine service is performed in the district court at Kandy; about 200 persons generally attend; and a church is now being built under the Ordinance No. 11, of 1842.

The Rev. W. Oakley, the Rev. C. Greenwood, Church missionaries.	1. School room at Kandy -	80	- - - - - - - - -	- -	- -	-	- In Nos. 1 to 5 the service is in the Singalese language, and in the others in Tamil, according to the form of the Church of England. The following catechists are employed by the Church Missionary Society in Kandy: J. Fernando, T. Mortimer, and one probationary catechist.
	2. Ditto - - - -	40					
	3. Ditto - - - -	70					
	4. Jail at Kandy - - -	60					
	5. School-room at Ampitia -	—					
	6. Ditto at Gatambe - -	40					
	7. Ditto at Kattegalle - -	20					
	8. Ditto - - - -	15					
	9. Bazar at Kandy - -	30					
	10. Ditto.	15					
The Rev. O. Bettachine, Roman-catholic missionary.	- - - - - - - -	Chapel dedicated to St. Anthony, at Kandy -	1,000	80	rom. cath.	1	
		Ditto - - to St. John, at Wahacotte -	450	400	- ditto -	1	

SOCIETY FOR THE PROPAGATION OF THE GOSPEL IN FOREIGN PARTS.

WESTERN PROVINCE:							
The Rev. J. D. Ondaatje, missionary at Calpentyn; annual salary, 200*l.*	- - Church in the town of Calpentyn; about 150.	About 20					
SOUTHERN PROVINCE:							
The Rev. E. Mooyaart, missionary at Matura; annual salary, 300*l.*	- - Dutch church in the Fort of Matura; about 300.	About 30					
CENTRAL PROVINCE:							
The Rev. H. Von Dadelzen, missionary at Nuwera Ellia; annual salary, 300*l.*	- - - - - - - -	- -	- - - - - - - - - -	- -	- -	-	- Divine service is performed in the court-house; between 30 and 40 persons attend.

Extracted from the Reports of the Archdeacon of Colombo, the Chaplain of the Dutch Church, the Colonial Chaplain of the Scotch Church, the Church Missionaries, the Bishop and Vicar Apostolic of the Roman-catholic Mission, and the Secretary of the Colombo District Committee of the Society for the Propagation of the Gospel in Foreign Parts.

P. Anstruther, Colonial Secretary.

Appendix, No.

CEYLON.

Ecclesiastical Return.

DISSENTING PLACES OF WORSHIP.

WESLEYAN MISSION, SOUTH CEYLON DISTRICT.

STATION.	Town or Village in which the Chapel is situated.	Language in which Divine Service is performed.	Number of Chapels.	
Colombo	Fort	English and Portuguese	1	
	Pettah	Portuguese and Singhalese	1	
	Nagalgam	Singhalese	1	
				3
Negombo	Town of Negombo	Portuguese, English, and Singhalese.	1	
	Seedua	Singhalese	1	
	Dalupotta	ditto	1	
	Andiamblam	ditto	1	
				4
Caltura	Town of Caltura	Portuguese	1	
	Pantura	Singhalese	1	
	Wekaddy	ditto	1	
	Egodde Uyana	ditto	1	
	Morotto	ditto	1	
				5
Galle	Fort	Portuguese, and English on Thursdays.	1	
	Battapolla	Singhalese	1	
				2
Matura	Fort	Portuguese and Singhalese	1	
	Weheragampittia	Singhalese	1	
	Belligame	ditto	1	
				3
Dondra	Near Dondra Head	Singhalese	1	
Goddapittya	Chapel at Ballukwelle	ditto	1	
				2
Number of Communicants - - - - 803.				19

The Mission possesses no glebe lands, having only the grounds on which the chapels and dwelling-houses stand.

£. 100 have been received during the year from the Colonial Government, and 154*l.* from private subscriptions. The remaining funds have been supplied by the Wesleyan Missionary Society in London.

(signed) *D. J. Gogerly.*

WESLEYAN MISSION, NORTH CEYLON DISTRICT.

STATIONS.	CHAPELS.	MISSIONARIES.	ASSISTANTS.	Communicants.
Jaffna, Northern Province.	Three	P. Percival	One catechist, one probationary catechist, and one superintendent of schools.	75
Point Pedro, ditto	One chapel and one bungalow.	„	One catechist, and one probationary catechist.	6
Trincomale, Eastern Province.	Two chapels and one bungalow.	G. Hole	One exhorter	17
Batticaloa - ditto -	One chapel and numerous bungalows.	R. Stott, G. Pargiler, and J. Philips.	Three exhorters	127

(signed) *P. Percival.*

AMERICAN MISSION.

Tellepally.

Rev. D. Poor, missionary.

C. Hodge, J. Champlain, N. U. Taylor, J. Adams, C. Kingsbury, S. Austin, and J. Lodge, assistants - } Natives.

Three services at the station on the Sabbath.

Average attendance on ditto - 550
Members in communion - - 48

Batticotta.

Rev. B. C. Meigs, Rev. E. Cope, and Rev. R. Wyman, missionaries.

N. Ward, esq. M. D., assistant-missionary; A. Lovell, A. Backus, W. Ropes, and J. Homer, assistants - } Natives.

Congregation on the Sabbath - 360
Members in communion - - 133

Chavacherry.

Rev. G. S. Whittelsey, missionary.

R. Hoyt, J. S. Christmas, and Telliampalam, assistants - - - } Natives.

Congregation on the Sabbath - 50
Members in communion - - 6

Oodooville.

Rev. L. Spaulding, missionary.

Mr. N. Niles, preacher; Nathaniel, J. Morse, and Dwight, assistants } Natives.

Congregation on the Sabbath - 423
Members in communion - - 91

Panditeripo.

No missionary; under the Rev. B. C. Meigs.

M. B. Latimer, D. Gautier, and J. S. Tappan, assistants - - - } Natives.

Congregation on the Sabbath - 250
Members in communion - - 16

Manipay.

Rev. J. C. Smith, missionary.
E. S. Minor, assistant missionary.

S. Payson, preacher; S. Moody, G. H. Hullock, Abraham, and Caderamen, assistants - - - } Natives.

Congregation on the Sabbath - 300
Members in communion - - 55

Varany.

Rev. G. H. Apthorp, missionary.

Tamban, Paul, and James Patterson, assistants - - - - - } Natives.

Congregation on the Sabbath - 200
Members in communion - - 12

Whole number of attendants on public worship on the Sabbath - - - } 2,133
Whole number in communion - - 361

(signed) *E. S. Minor,*
Secretary of American Mission.

BAPTIST MISSION.

Station.	Preacher.	Service.
Colombo - - - -	Rev. E. Daniel - - -	English, Portuguese, and Singhalese.
Kalany - - - -	W. Melder - - -	Singhalese.
Byanwille - - -	J. Meldor - - - -	- ditto.
Kottegahawatte - -	J. W. Nadan - - -	- ditto.
Hanwelle - - -	- - De Alois, D. Pereira, and Dionysius.	- ditto.
Hendelle - - -	B. J. De Siloa - - -	- ditto.
Tombowille - - -	D. Johannis - - -	- ditto.
Kal Elliya - - -	A J. De Alois - - -	- ditto.
Kaigalle - - -	D. J. De Siloa - - -	- ditto.
Estates, 18 - - -	F. Garnier - - -	Tamil.
Ratnapoora - - -	F. Ondaatje - - -	Singhalese and Portuguese.
Kurnegalle - - -	E. M'Carthy - - -	Singhalese, Portuguese, and English.
Matura - - - -	J. Siloa - - - -	Singhalese.
Kandy - - - -	- - C. C. Dawson and P. Schumacher.	English, Portuguese, and Singhalese.
Matelle - - - -	F. J. Corea - - -	Singhalese.
Iriyagama - - -	J. Pereira - - - -	- ditto.

(signed) *E. Daniel.*

(True copies.)
P. Anstruther,
Colonial Secretary.

EDUCATION.

CENTRAL SCHOOL COMMISSION.

1. The Hon. P. Anstruther, esq. Colonial Secretary - - - President.
2. The Rev. J. P. Horsford, Colonial Chaplain - - -
3. The Rev. J. G. Macvicar, Colonial Chaplain, Scotch Church
4. The Right Rev. C. Antonio, Roman-catholic Bishop of Usula
5. P. E. Wodehouse, esq. Government Agent, Western Province

} Members.

6. J. Armitage, esq. unofficial member of the Legislative Council
7. The Rev. J. Bailey, Church Missionary - - - -

} Members.

8. The Hon. Sir A. Oliphant, knt. Chief Justice - - -
9. The Rev. D. J. Gogerly, Wesleyan Missionary - - -

} Additional Members.

G. Lee, esq. Secretary to the Central Commission and Inspector of Schools.—Salary, 200 *l.* per annum.

Mr. J. G. Ebert, Clerk.—Salary, 36 *l.*

RETURN OF THE NUMBER OF SCHOOLS, &c.

Name of the Parish, and in what County or District.	Public or Free School, and where situated.	Name of the Schoolmaster or Schoolmistress, and Salary.	Number of Scholars. Male.	Fem.	Total.	Mode of Instruction.	If supported by Government or Voluntary Contributions, and Amount of each. Government.	Voluntary Contributions.	Expenses of each School.	Number of Private Schools.	REMARKS.
		PUBLIC SCHOOLS.					£. s. d.		£. s. d.		
Colombo -	Western Province: The Colombo academy and the model school of ditto, at St. Sebastian's -	Rev. B. Boake, principal - £.500 J. B. H. Bailey, esq. head master 200 Mr. W. B. Sproule, assistant - 120 Mr. T. J. Smith, chief assistant model school - - - 100 Mr. A. D. Saram, assistant - 60 Mr. A. Goonewardene, ditto - - 60 Mr. L. Goonewardene, ditto - - 33	233	–	223	The usual branches of an English classical and mathematical education - -	1,073 – –	- - -	1,073 – –	- -	The pupils of the academy pay 6 *s.* monthly; those of the model school, 3 *s.*; and the total of these payments is placed at the disposal of the Central Commission in the Colombo cutcherry. The average amount of these payments has been 28 *l.* monthly, thus reducing the expense of the academy to 737 *l.* yearly. The schoolhouse is a Government building.
	The Colombo central school in the Fort.	W. Knighton, esq. head master - 200	45	–	45	The usual branches of a commercial and mathematical education -	236 – –	- - -	236 – – (including house rent to the master.)	- -	The pupils pay a fee of 1 *s.* 6 *d.* monthly. The schoolhouse is a Government building.
	The normal class attached to the Colombo central school.	- - - - - - - - 120	12	–	12		120 – –	- - -	120 – –	- -	Subsistence money given by Government, at 10 *l.* each yearly.
	St. Peter's school, Fort - - -	Mr. D. Anderson, master - - 60 Mr. J. D. Silva, assistant - - 24	102	–	102	Elementary education -	87 – –	- - -	87 – – (including allowances to monitors.)	- -	The scholars in this school pay a fee of 3 *d.* each monthly, and have stationery supplied them gratis. The salaries of the masters, and all expenses, are borne by Government.
	Dutch Consistorial boys' school, Pettah	Mr. J. Van Twest, master - - 100 Mr. W. F. Van Cuylenberg, assistant - - - - - 36 Mr. Verhoeven, ditto - - - 12	173	84	257	- ditto - -	331 – –	- - -	331 – – (including rent of the schoolhouse.)	- -	The scholars in these schools pay a fee varying from 3 *d.* to 2 *s.* each monthly, &c. The average amount of fees is 5 *l.* monthly.
	Ditto, girls' ditto - - - -	Miss L. A. Wells, mistress - - 120 Miss S. Smith, assistant - - 36									
	Colombo female seminary - - -	Miss R. Douglas, mistress - - 120 Miss S. Wootler, assistant - - 30 Miss L. Cramer, ditto - - - 6 Miss — Swan, ditto - - - 6	–	58	58	- ditto - -	186 – –	- - -	186 – – (including rent of the schoolhouse.)	- -	The scholars pay a fee of 1 *s.* 6 *d.* each monthly. The average amount of fees is 3 *l.* 15 *s.* monthly. Miss Cramer and Miss Swan are pupil-mistresses.

Colombo	St. Paul's boys' school, Pettah	Mr. H. Chinner, master £. 60 Mr. J. A. Hesse, assistant 36	50	-	50	ditto	138	138 (including rent of the schoolhouse).	- -	The scholars pay a fee of 3 *d.* each, monthly, and have stationery supplied them gratis, &c. &c.
	Ditto girls' ditto	Mr. J. De Silva, master 48 Mrs. A. W. Vandendriesen, mistress 36	-	40	40	ditto	108	108 (including rent of the schoolhouse.)	- -	ditto.
	Grand Pass school	Mr. C. G. Loos, master 60 Mr. S. Perera, assistant 24	84	-	84	ditto	90	90 (including rent of the schoolhouse.)	- -	ditto.
	St. Thomas's boys' school	Mr. J. W. Spaar, master 60 Mr. T. Ondaatje, assistant 36 Mr. M. Ondaatje, ditto 30	101	-	101	ditto	162	162 (including rent of the schoolhouse.)	- -	ditto.
	Ditto girls' ditto	Mr. S. David, master 36 A. De C. Wurappa, mistress 9	-	38	38	ditto	45	45	—	
	Mattacooly boys' school	Mr. C. D. Anthonisz, master 36 Mr. A. De Mirando, assistant 10⅔	50	10	60	ditto	63 6	63 6 (including rent of the schoolhouse.)	- -	ditto.
	Ditto girls' ditto	Mrs. W. M. Anthonisz, mistress 12								
	Marandahn girls' school	W. A. Don Louis, master 10⅔ G. Mary Ann, mistress 12	-	15	15	ditto	27 6	27 6 (including rent of the schoolhouse.)	—	
	Wellecadde gaol school	C. Perera, master 36	20	-	20	ditto	36	36	—	
Galkisse	Galkisse boys' school	Mr. C. M. Bastiaensz, master 48 C. Pieris, assistant 10⅔	40	-	40	ditto	59 8	59 8 (including rent of the schoolhouse.)	- -	ditto.
	Ditto girls' ditto	Miss E. Bastiaensz, mistress 12	-	32	32	ditto	13 16	13 16 (including allowance for thread, needles, &c.)	- -	ditto.
Morottoo	Morottoo boys' school	Mr. J. G. Andriezen, master 48 J. Fernando, assistant 10⅔	48	-	48	ditto	64 10	64 10 (including rent of the school-room and allowance to monitors.)	- -	ditto.
	Ditto girls' ditto	Mrs. J. L. Andriezen, mistress 12	-	27	27	ditto	13 16	13 16 (including allowance for thread, needles, &c.)	- -	ditto.
Pantura	Pantura boys' school	A. S. C. Alwis, Mohandiram, master 48 C. F. Pieris, assistant 10⅔	52	-	52	ditto	60	60 (including allowance to monitors.)	- -	ditto.
	Ditto girls' ditto	Mrs. J. G. Alwis, mistress 12	-	20	20	ditto	15	15 (including rent of the schoolhouse.)	- -	ditto.
	Molligodde school	Mr. A. Parys, master 36	26	-	26	ditto	36	36	- -	ditto.
Caltura	Caltura boys' school	Mr. T. Rae, master 60 Mr. J. C. Wijesinhe, assistant 24	66	-	66	ditto	84	84	- -	ditto.
	Ditto girls' ditto	Mrs. M. C. Blaze, mistress 36	-	37	37	ditto	42	42 (including rent of the schoolhouse.)	- -	ditto.
	Payagalle school	Mr. J. H. Blaze, master 36	26	-	26	ditto	36	36	- -	ditto.
Barberyn	Barberyn school	Mr. J. Avery, master 36	44	-	44	ditto	49 10	49 10 (including rent of the schoolhouse and allowance to monitors.)	- -	ditto.
Wellisere	Nagodde school (near Wellisere)	Mr. C. W. Vanderwall, master 48	40	-	40	ditto	60	60 (including rent of the schoolhouse.)	- -	ditto.

(continued)

RETURN OF THE NUMBER OF SCHOOLS, &c.—*continued.*

Name of the Parish, and in what County or District.	Public or Free School, and where situated.	Name of the Schoolmaster or Schoolmistress, and Salary.	Number of Scholars. Male.	Fem.	Total.	Mode of Instruction.	If supported by Government or Voluntary Contributions, and Amount of each. Government.	Voluntary Contributions.	Expenses of each School.	Number of Private Schools.	REMARKS.
	Western Province—*continued.*						£. s. d.	£. s. d.	£. s. d.		
Negombo	Negombo boys' school	Mr. M. Perera, master - £.60 Mr. R. Vandort, assistant - 36	74	–	74	Elementary education	120 – –	– – –	120 – – (including rent of the schoolhouse.)	– –	– – The scholars pay a fee of 3 *d.* each monthly, and have stationery supplied them gratis, &c.
	Ditto - girls' ditto	Miss A. M. Perera, mistress - 24	–	28	28	ditto	36 – –	– – –	36 – – (including rent of the schoolhouse.)	– –	– – – – ditto.
Chilaw	Chilaw school	———— ————, master	–	–	–	ditto	– – –	– – –	– – – –	– –	Temporarily vacant.
Calpentyn	Calpentyn school	Mr. J. Vinton, master - 36	22	–	22	ditto	42 – –	– – –	42 – – (including rent of the schoolhouse.)	– –	The same as the preceding schools.
Seven Korles	Kurnegalle school	Mr. E. C. Lobez, master - 48	33	–	33	ditto	60 – –	– – –	60 – – (including rent of the schoolhouse.)	– –	
	Southern Province:										
Galle	Galle central school and elementary school	J. Miller, esq. head master - 200 Mr. B. Runnasinga, assistant - 27	90	–	90	The usual branches of a commercial and mathematical education	287 – –	– – –	287 – – (including house-rent to the head master and hire of the schoolhouse.)	– –	– – 50 scholars in the central school pay a fee of 1 *s.* each monthly, and 40 in the elementary class, 3 *d.* each, monthly.
	The normal class attached to the Galle central school	- - - - - 40	4	–	4		40 – –	– – –	40 – –	– –	– – Subsistence money given by Government at 10 *l.* each, yearly.
	Galle boys' school	Mr. J. Barton, master - 48 Mr. W. C. Buultjens, assistant - 36	70	–	70	Elementary education	96 – –	– – –	96 – – (including rent of the school room.)	– –	– – The scholars pay a fee of 3 *d.* each monthly, &c.
	Galle boys' school (under the Wesleyan Mission)	Mr. Gibson, master - 36 ————, assistant - 24	–	–	–	ditto	60 – –	– – –	60 – –	– –	No returns received; these schools having been recently taken up by the central commission.
	Ditto girls' ditto (under the Wesleyan Mission)	Mr. Anthonisz, master - 36 ————, mistress - 15	–	–	–	ditto	51 – –	– – –	51 – –		
Saffragam	Ratnapoora school	Mr. Obesekere, master - 36	19	–	19	ditto	36 – –	– – –	36 – –	– –	The scholars pay a fee of 3 *d.* each monthly, &c.
Bentolle	Bentolle school	Mr. A. De Silva, master - 36	31	–	31	ditto	37 10 –	– – –	37 – – (including allowances to monitors)	– –	– – ditto.
Amblangodde	Ballepittymodera school	Mr. J. M'Kauley, master - 36	25	–	25	ditto	36 – –	– – –	36 – –	– –	– – ditto.
Belligam	Belligam school	Mr. J. F. Jansz, master - 48	–	–	–	ditto	– – –	– – –	– – – –	– –	– – ditto (newly established.)
Matura	Matura school	Mr. J. R. Blake, master - 100	60	–	60	ditto	100 – –	– – –	100 – –	– –	– – ditto.
	Northern Province:										
Jaffna	Vannarponne school	S. Merwyn, master - 36 E. Bickersteth, assistant - 18	39	–	39	ditto	54 – –	– – –	54 – –	– –	– – ditto.
	Sundicully school	J. Poovarayasingam, master - 30 M. Covinden, assistant - 12	27	–	27	ditto	42 – –	– – –	42 – –	– –	– – ditto.
	Oodoopitty school	P. M. Joseph, master - 24 S. Goodall, assistant - 15	29	–	29	ditto	39 – –	– – –	39 – –	– –	– – ditto.
	Manar school	S. Codman master, - 48 —— Ladd, assistant - 36	23	–	23	ditto	78 – –	– – –	78 – –	– –	– – ditto.
	Karadive school	—— Davidson, master - 18	25	–	25	ditto	18 – –	– – –	18 – –	– –	– – ditto.

	Eastern Province:									
Trincomale	Trincomale boys' school - 48 Ditto girls' ditto - 36	Mr. J. Williams, master - 48 Mr. J. Kirby, assistant - 12 Mrs. M. Williams, mistress - 36	46	–	46 36	ditto	70	70	–	ditto. ditto.
Batticaloa	Batticaloa school Annurdegalle school	Mr. F. S. Peterson, master - 12 Mr. E. Stephen, master - 12	24 26	–	24 26	ditto ditto	12 12	12 12	– –	ditto. ditto.
	Central Province:									
Kandy	Kandy school	Mr. J. B. G. Ehrhardt, master - 48	49	–	49	ditto	70 10 –	70 10 – including rent of the schoolhouse	–	ditto.
Matele	Matele school	Mr. J. Mills, master - 36 J. W. Illookpelesse, assistant - 12	21	–	21	ditto	48	48	–	ditto.
Badulla	Badulla school	Mr. F. B. Nicholas, master - 48	39	–	39	ditto	57	57	–	ditto.
		TOTAL - - - £.	1988	425	2413		Per Annum - - £.	4,774 12 –		
		CHAPLAIN'S SCHOOLS, AIDED BY GOVERNMENT.								
	Eastern Province:									
Trincomale	Boys' school at Trincomale Girls' ditto - - ditto	Under the charge of the colonial chaplain	–	–	–					These two schools receive aid from the Central School Commission in the proportion of three-fourths of the whole expenses attending the same.
		THE ORPHAN SCHOOL.								
	Western Province:									
	The orphan school in the orphan asylum at Colpetty	The Rev. B. Baily, superintendent - Mrs. A. Butler, mistress - £. 18 Mr. D. Van Hoff, writing-master - 18	–	21	21	Spelling, reading, writing, arithmetic, grammar, and geography	36 *l.* per an.	36 *l.* per annum	–	The children of this institution are descendants of European soldiers. Government afford to them their education as well as their clothing, lodging, and boarding gratuitously.
		REGIMENTAL SCHOOLS.								
	Western Province:									
	Her Majesty's 90th regimental school in the Fort.	Serjeant E. Melton; regimental pay 1 *s.* 10 *d.* per diem -	14	–	14	Dr. Bell's system	10 *l.* per an.	10 *l.* per annum	–	56 adults, who are instructed in this school, are not included here.
	Her Majesty's 90th regimental school for the instruction of the female children	Sarah Plunkett, mistress - £. 18	–	10	10	ditto	18 *l.* per an.	18 *l.* per annum	—	
Colombo	H. M. Ceylon Rifle Regiment. Regimental school on the Galle Esplanade.	Corporal Doll Ayer; regimental pay 9 *d.* per diem, and 3 *d.* as schoolmaster	65	–	65	Reading and writing, English and Malay, and arithmetic	–	–	–	These boys are regularly taken on the strength of the regiment by authority from the Deputy Adjutant-general, as third-class boys. When of age and size they are taken as privates for life, without bounty. Besides the class-boys (in number 54) there are 11 boys, children of the soldiers of the regiment, attending school.
	Malay school in the lines for the children of the soldiers of the detachment.	Regimental Priest Private Abdul Bahar, regimental pay 8 *d.* per diem, and 3 *d.* a day extra	12	–	12	Reading and writing, Malay	36 *l.* per. an.	36 *l.* per annum.	—	
	Adult school for the non-commissioned officers and privates of the detachment	Private Assen; regimental pay 8 *d.* per diem -	42	–	42	Reading and writing, English and arithmetic	—			
	Royal Artillery private regimental school in the Fort.	Bombardier J. Trew, Royal Artillery, 10 *s.* per month -	8	4	12	Common	–	Each subscriber pays from 6 *d.* to 1 *s.* a month	Varying according to the number of scholars and subscribers -	16 adults who are instructed in this school are not included here.
	Gun Lascar Corps' private regimental school on Slave Island	Serjeant Major Mahomed Jassin, per mensem 7 *s.* 6 *d.* - Assistant Lance Corporal Shaik Ossman, per mensem, 5 *s.* -	23	–	23	ditto	–	Each gun Lascar pays 1 *s.* per mensem.	Varying according to the number of scholars -	—

(continued)

RETURN OF THE NUMBER OF SCHOOLS, &c.—*continued.*

Name of the Parish, and in what County or District.	Public or Free School, and where situated.	Name of the Schoolmaster or Schoolmistress, and Salary.	Number of Scholars. Male.	Fem.	Total.	Mode of Instruction.	If supported by Government or Voluntary Contributions, and Amount of each. Government.	Voluntary Contributions.	Expenses of each School.	Number of Private Schools.	REMARKS.
	Eastern Province:										
Trincomale -	Ceylon Rifle regimental school in the lines for the children of the soldiers of the detachment - - -	Lance Corporal Miskin; regimental pay 8*d.* per diem, and 3*d.* a day extra -	31	–	31	Reading and writing, English, Malay, and Malabar - -	- - -	- - -	- - -	- -	This is a branch school of the Ceylon Rifle Regiment supported by the allowance shown under the head Western Province.
	Central Province:										
Kandy -	Her Majesty's 95th regimental school	- - Serjeant A. Neill, regimental pay 1*s.* 10*d.* per diem.	7	–	7	- - Reading, writing, and arithmetic.	10*l.* per an.	- - -	10*l.* per annum	—	
	Her Majesty's regimental school for the instruction of the female children.	Jane Johnson 18*l.* - - - - -	–	12	12	- - Reading, writing, and needlework.	18*l.* per an.	- - -	18*l.* per annum	—	
	School in the lines for the children of the soldiers, Ceylon Rifle Regiment.	- - Privates Achmadu Lebbe and Noor Jaliel, regimental pay, each 8*d.* per diem, and 1½*d.* a day each extra.	32	–	32	- - Reading and writing, English and Malay.	- - -	- - -	- - -	- -	- - These are branch schools of the Ceylon Rifle Regiment, supported out of the allowance shown under the head Western Province.
	Adult school for the non-commissioned officers and privates of the regiment.	- - - - ditto - - - -	80	–	80	- - Reading and writing, English and arithmetic.	- - -	- - -	- - -		
		TOTAL - - -	314	26	340						
						FREE SCHOOLS.					
	Church Missionary Society:										
	Western Province:										
Colombo	Christian Institution at Cotta - -	C. Senanayake - - - - - L. De Zoysa - - - - - A. Perera - - - - -	25	–	25	By-classes -	- - -	By the Church Missionary Society in England, and voluntary contributions in Ceylon.	248 – 4½	—	The Christian Institution at Cotta is intended to give a superior education to a limited number of youths, selected from out-schools, and to prepare them for the office of teachers, catechists, and assistant missionaries. They are boarded as well as educated at the expense of the society. At Baddagama and Nellore there are seminaries, where a select number of youths are boarded and educated in English reading, writing, grammar, arithmetic, geography, and geometry. At Kandy there is a girls' boarding-school, containing 14 girls, and another at Nellore, containing 30 girls. These girls are supported partly by private subscriptions and partly by the funds of the society.
	English school at Cotta - - -	D. Jayasinhe - - - - - W. D. Silva - - - - -	79	–	79	- ditto - -	- - -		24 – –	—	
	Girls' school at Cotta - - -	Johanis - - - - - - Mary - - - - - -	–	100	100	- ditto - -	- - -		23 14 6½	—	
	Boys' Singhalese school at Cotta -	C. Perera - - - - - -	24	–	24	- ditto - -	- - -		5 14 –¾	—	
	28 Singhalese schools and one Tamil school at other stations - - - -		632	258	890	- ditto - -	- - -		221 4 5½	—	
	Southern Province:										
Galle - -	Seminary at Baddagama - - -	D. Alwis - - - - - -	15	–	15	- ditto - -	- - -		49 12 3½	—	The number of youths boarded and educated at the four stations is 76, besides five at Cotta, who form a probationary class for the institution, and pay for half their board. The average annual expense of a youth thus boarded and clothed as also educated, is given below.
	English school at Baddagama - -	C. Ederesinhe - - - - -	14	–	14	- ditto - -	- - -		10 7 –	—	
	Singhalese school at Baddagama -	F. Madanayake - - - - -	40	–	40	- ditto - -	- - -		1 16 9	—	
	Girls' Singhalese school at Baddagama	Francsko - - - - - - Senanayake - - - - - C. D. Jalatgey - - - - -	–	115	115	- ditto - -	- - -		17 2 –	—	
	Six Singhalese schools at other stations -	- - - - - - - -	154	40	194	- ditto - -	- - -		13 14 10¾	—	
	Northern Province:										
Jaffna - -	Seminary at Chundicully - - -	W. Santiagoe - - - - -	20	–	20	- ditto - -	- - -		91 9 5½	—	The teachers of the out-schools are paid according to the proficiency actually made by the scholars, which is ascertained by monthly examinations, and registered, so that their salaries vary from month to month.
	Day school at Chundicully - - -	H. Heusman - - - - -	–	19	19	- ditto - -	- - -		5 17 8	—	
	Girls' boarding school at Nellore - -	Matron and monitors - - - -	–	30	30	- ditto - -	- - -		70 19 4½	—	
	Day school at Nellore - - - -	A. Pratt - - - - - -	–	50	50	- ditto - -	- - -		15 16 –	—	
	Boys' English school at Nellore - -	J. De Hoedt - - - - - -	70	–	70	- ditto - -	- - -		9 – –	—	
	21 Tamil schools at other stations - -	- - - - - - - -	878	7	885	- ditto - -	- - -		90 14 8¾	—	

	Central Province										
Kandy	Girls' seminary at Kandy	Mrs. Bromley	–	14	14	ditto	By the Church Missionary Society in England, and voluntary contributions in Ceylon.	206 10 11½	—	In the girls' schools at Cotta, Kandy, and Nellore, some of the girls are taught English, arithmetic, as well as the native language and useful ornamental needlework.
		M. Rodrigo								
	English school at Kandy	B. Wootton	40	–	40	ditto		24 10 –	—	The average expense of a child's education in the out-schools of the four stations, is 7 *s.* 6 *d.* per annum, not including books; the difference at each station is given below.
		C. Dinnis								
	Singhalese school at Kandy	D. L. De Silva	25	–	25	ditto		26 8 –	—	
		A. De Silva								
	Four Singhalese and three Tamil schools at other stations		134	7	141	ditto		113 10 6	—	
							School Rent, Repairs, Rewards, &c.	140 – 6½	—	
		Total	2150	640	2790		Per Annum £.	1,419 3 7½		

No part of the salaries of the missionaries who have charge of the youths in the Christian Institution at Cotta, and the seminaries at Nellore and Baddagama, nor of the cost of books, whether English, Tamil, or Singhalese, used in the schools, is included in the gross amount of the stated expense.

In all the schools particular care is taken to make the children acquainted with the Holy Scriptures, and to impress on their minds Christian principles.

Average annual amount of expense each child in the out-schools:—

At Cotta	£ – 6 5¾
At Kandy	– – 18 4¾
At Baddagama	– – 2 9½
At Nellore	– – 2 3¾

Average annual expense of each boarder:

At Cotta Christian Institution	£. 9 18 4½
At Kandy Girls' School	10 15 11½
At Nellore Girls' School	2 7 3¾
At Nellore Boys' School	4 11 3¼
At Baddagama Boys' Seminary	3 6 1¾

Wesleyan Missionary Society:

South Ceylon.

	Western Province:									
Colombo	16 schools	13 masters and 3 mistresses	616	97	713					
Negombo	19 schools	24 masters and 1 mistress	597	61	658					
Caltura	11 schools	14 masters	471	32	503					
	Southern Province:									
Galle	18 schools	18 masters and 3 mistresses	682	151	833					
Matura	11 schools	11 masters and 2 mistresses	385	68	453					
		Total	2661	409	3070		Per An. £.	791 14 1		-- The Singhalese language is the principal medium of instruction in these establishments, and the course of instruction comprises reading, writing, arithmetic, Scripture history, and the doctrines of Christianity. The Sacred Scriptures and catechisms, in addition to oral instruction, are used for religious tuition, the Bible being read daily. The period of continuance in the schools is variable, and great difficulties exist relative to regularity of attendance, the parents being satisfied with their children obtaining the most simple rudiments of learning, and their services at an early age being profitable. The missionaries and assistant missionaries superintend the schools, in which they are aided by catechists, or by a school visitor.

North Ceylon;

Northern Province:

Jaffna	English boys' mission house		100	–	100					
	Ditto girls' – ditto		–	32	32					
	Tamil ditto – ditto		–	30	30					
	Five Tamil at other stations		360	83	452					
Point Pedro	English boys' mission house		52	–	52					
	Tamil ditto – ditto		50	–	50					
	Ditto girls' – ditto		–	24	24					
	1 English and 1 Tamil at another station		160	–	160					
	Eastern Province:									
Trincomale	English boys' mission house		30	–	30					-- The cause of education, it may be remarked, is making general advancement in those parts of the province to which this report relates. With the exception of a general impression, however, in favour of Christianity, little progress can be reported. Scriptural conversions are rare. The Batticaloa district may form an exception. The progress of Christianity among the adults in that region is extensive. Mr. Stoll continues his periodic visits to the Veddah country, and the efforts made by him and his agents appear to be attended with some degree of effect. The most perfect docility prevails among these degraded people, and it may be hoped, therefore, that persevering efforts for their mental and moral improvement will be crowned with success.
	2 Tamil at another station		89	–	89					
Batticaloa	English boys' mission house		40	–	40					
	Ditto girls' ditto		–	30	30					
	Tamil boys' ditto		26	–	26					
	9 ditto at other stations		234	–	234					
		Total	1141	199	1340					

(*continued*)

RETURN OF THE NUMBER OF SCHOOLS, &c.—*continued.*

Name of the Parish, and in what County or District.	Public or Free School, and where situated.	Name of the Schoolmaster or Schoolmistress, and Salary.	Number of Scholars. Male.	Fem.	Total.	Mode of Instruction.	If supported by Government or Voluntary Contributions, and Amount of each. Government.	Voluntary Contributions.	Expenses of each School.	Number of Private Schools.	REMARKS.
	BAPTIST MISSIONARY SOCIETY:						£. s. d.	£. s. d.	£. s. d.		STUDENTS.
	Western Province:										
Colombo	7 Schools at Colombo		–	–	237	Singhalese and English.	—				
	22 ditto at other stations		–	–	768	Singhalese.	—				
	Southern Province:										
Matura	5 Schools at Matura		–	–	120	ditto.	—				
	Central Province:										
Kandy	2 Schools at Kandy		–	–	55	English and Singhalese.	—				
	2 ditto at other stations		–	–	47	Singhalese.	—				
Matele	2 ditto at Matele		–	–	35	ditto.	—				
	TOTAL		–	–	1262						
	AMERICAN MISSIONARY SOCIETY:	Faculty: The Rev. H. R. Hoisington, principal and professor of Hindoo science and literature (absent in America). The Rev. R. Wyman, professor of sacred literature and biblical interpretation. The Rev. E. Cope, professor of English literature and logic. N. Ward, esq. M.D., professor of medicine, and acting professor of chemistry and geology									
	Northern Province;	Native Instructors: G. Dashiel, tutor of Sanscrit and Hindoo astronomy. P. K. Hasseltine, teacher of Tamil literature. W. Volk, teacher of history, chronology, and geography. J. Gregory, teacher of English language. E. Rockwood, teacher of mathematics. D. L. Carroll									
Jaffna	Seminary at Batticotta		113	–	113				629 3 3		

Class.	Number of Students.	Number of Church Members.
2d	16	11
3d	16	11
4th	26	6
5th	29	1
6th	26	0
	113	29

The classes are numbered in the order in which they are admitted; the oldest class being the first.

TERMS OF ADMISSION.

1. An ability to read intelligibly in the English New Testament.—2. An ability to bear examination in the books called "First Lessons."—3. An ability to write a fair hand in English.—4. An ability to write well with the stile.—5. An ability to read the Tamil New Testament with ease and correctness.—6. A good knowledge of the Smaller Catechism, the Larger Catechism, and the Compend of Bible History, or an equivalent.—7. A knowledge of Tamil arithmetical tables, and the European arithmetic to the "Rule of Three" (Joyce's or Irish Society's.)—8. A knowledge of the Proverbs of Avayar, and Uritchol (a small poetical dictionary), or an equivalent, the 11th part of Negandoo and the Abridgment of Tamil Grammar; also Geography in Tamil (a new work published by the Mission.)

Pupils are required to furnish their own clothes, and to give security for the payment of their board.

COURSE OF STUDY.

6th Class, 1st Year.

English Studies; Arithmetic, New Testament, Analytical Reader, Grammar, Child's Book on the Soul, Geography of Hindostan.

Tamil Studies: Grammar, Instructors, &c.

| | | |

RETURN OF THE NUMBER OF SCHOOLS, &c.—*continued.*

Name of the Parish, and in what County or District.	Public or Free School, and where Situated.	Name of the Schoolmaster or Schoolmistress, and Salary.	Number of Scholars. Male.	Fem.	Total.	Mode of Instruction.	If supported by Government or Voluntary Contributions, and Amount of each. Government.	Voluntary Contributions.	Expenses of each School.	Number of Private Schools.	REMARKS.
	AMERICAN MISSIONARY SOCIETY—*continued.* Northern Province—*continued.*						£. s. d.	£. s. d.	£. s. d.		
Jaffna	Female boarding school at Oodooville	Superintended by Mr. and Mrs. Spaulding, assisted by Miss E. Agnew. Mr. N. Niles, native superintendent and teacher, R. W. Bailey, W. Tennent and Joshua, native teachers	–	100	100				404 14 5		The pupils are clothed and boarded at the expense of the Mission. They retain their connexion with the school till they are married. STUDIES. The studies are in English and Tamil, embracing geography, grammar, arithmetic, Scripture history, and writing. The pupils are also taught plain sewing, and, to a small extent, fancy needle-work. The expense of the school for the year ending December 1843, including the salaries of the native superintendents and teachers only, was 404 *l.* 14 *s.* 5 *d.*
	Ditto, at Varany	Superintended by Mr. and Mrs. Apthorp. J. Woodhull, J. B. Lawrence and Joshua, native teachers	–	20	20				77 5 1		STUDIES. The same as in the school at Oodooville.
	English and Tamil day school at Batticotta	C. Mather, native teacher - £. 6 6 E. Payson, ditto - - - 5 8 Samuel, ditto - - - 5 8	38	–	38						The pupils in these schools are required to pay a fee of 1 *s.* 6 *d.* half-yearly, in advance. They also pay for stationery and English books. 18 *l.* 6 *s.* 7 *d.* received in 1843. STUDIES. In English: First Lessons, 1st and 2d English Instructor, 2d and 3d Reading Books, 3d English Instructor, Arithmetic, Principles of Grammar, Grammar of Geography, Hindoo Traveller and writing. In Tamil: Scriptures, Compend of Bible History, Scripture Doctrine, 2d and 3d Tamil Instructor, Thompson's Physical Science, Negandoo, Abridgment of Grammar, Geography, Hindoo arithmetic and writing.
	Ditto at Tillipally	M. Welch, ditto - - - 9 –	27	–	27						
	Ditto at Valvetty	J. W. Barr, ditto - - - 5 8	17	–	17						
	Ditto at Oodooville	J. Coggin, ditto - - - 8 2	20	–	20				84 – 2		
	Ditto at Manepy	A. Biglow, ditto - - - 9 – David, ditto - - - 5 8	22	–	22						
	Ditto at Panditeripo	N. Parker, ditto - - - 5 8	15	–	15						
	Ditto at Chavagacherry	J. Emerson, native teacher - 8 2	9	–	9						
	Ditto at Varany	W. Sumner, ditto - - - 6 6	8	–	8						
	75 Tamil village schools in 13 parishes		1742	1036	2778				383 13 1		- - The monthly pay of teachers is graduated by the number of pupils, and the amount and extent of their lessons. They receive from 5 *s.* to 10 *s.* per month. Sixteen of these schools are taught by native females, who have received their education in Mission schools.
	TOTAL		2011	1156	3167			Per Annum £.	1,578 16 –		

PRIVATE SCHOOLS.

	Western Province:									
Colombo	Wolvendall-street	Mr. M. Lennon, Mr. D. D. Wijesinhe, and Mr. L. Sansoni.	144	–	144	English, classics and mathematics.	100 *l.* per annum.	Voluntary Contributions.	165 *l.* per annum.	
	Ditto	Miss E. Andree	–	38	38	English		ditto	36 *l.* per annum.	
	Small Pass	Misses C. and S. Stork	3	27	30	ditto		ditto.	—	
	Sea-street	L. Parsons	25	–	25	ditto		ditto	3 *l.* per annum.	
	Slave Island	Miss D. Van Hoff	7	1	8	ditto		ditto	6 *l.* 18 *s.* p' ann.	
	Southern Province:									
Galle	Bona Vista in the Talpepattoor	Don H. De Silva Wiresooriye, 26 *l.* 2 *s.* per annum; Sophia Gay, 4 *l.* 10 *s.* ditto; Justina Magnes, 2 *l.* 14 *s.* ditto; a plain-work teacher, 4 *l.* 10 *s.* ditto.	20	30	50	English reading, writing, arithmetic and grammar, Church catechism and other religious instruction, both in English and Singhalese.	90 *l.* per annum.	20 *l.* per annum.	150 *l.* per annum	The girls are taught plain and fancy work, &c. The boys, carpenters and tailors. Of the number of the scholars, 10 males and three females are day scholars; the rest are boarders. The expenses include food, clothing, washing, servants, repairs, and other incidental expenses.
	Eastern Province:									
Trincomale	11 native schools		135	1	136			6 *s.* 7½ *d.*	4 *l.* 0 *s.* 10½ *d.* monthly.	
Batticaloa	28 ditto		588	1	589			105 *l.* 13 *s.*	6 *l.* 8 *s.* monthly.	
	Northern Province:									
Jaffna	Jaffna	Mr. P. H. Leembruggen	52	–	52	Grammar, geometry, geography, arithmetic, and the first rudiments of the English language	—			
		Mr. J. Mattheisz	7	–	7					
	110 native schools		2497	–	2497	—				
Manar	Pesalle	Mr. C. Moore	14	–	14	English language, spelling, reading and writing	—			
	5 native schools		39	–	39	—				
The Wanny	2 ditto		14	–	14	—				
	Central Province:									
Kandy, &c.	189 native schools		–	–	–					
Badulla	36 ditto		–	–	–					
Nuwera Ellia	4 ditto		–	–	–					
		Total	3545	98	3643					

ABSTRACT:

	Total Number of Scholars.		
	Male.	Female.	Total.
Public Schools	1,988	425	2,413
Chaplains' Ditto	—	—	—
The Orphan Ditto	-	21	21
Regimental Ditto	314	26	340
Free Ditto	7,963	2,404	11,629
Private Ditto	3,545	98	3,643
Grand Total	13,810	2,974	18,046

(Extracted from the Reports of the Secretary to the School Commission, the Superintendent of the Orphan Asylum, the Assistant Military Secretary, the several Missionary Societies, and the Government Agents.)

J. P. Anstruther, Colonial Secretary.

Appendix. No. 2.

CEYLON.

EXCHANGES, MONIES, WEIGHTS, AND MEASURES.

Course of Exchange.

With England, at 1 *s.* 6 *d.* per rix dollar With Madras, at 1 *s.* 11 *d.* per rupee With Bombay, at 1 *s.* 11 *d.* „	Established by Government Order of 7th July 1825.
With Calcutta, at 2 *s.* 1 *d.* per sicca rupee, and 100 siccas per 106 $\frac{2}{3}$ Company's rupees	Established by Government Orders of 7th July 1825 and 4th August 1836.
With Mauritius and Penang, at 4 *s.* 4 *d.* per Spanish dollar	Established by Government Order of 7th July 1825.

The rate of exchange with Great Britain and the foreign countries have been fixed according to the relative value of the Ceylon rix dollar to the British and foreign coins.

The rate of exchange has been the same from January to December 1843, as fixed by the above Orders of 7th July 1825 and 4th August 1836.

(signed) *J. N. Mooyaart*,
Acting Auditor-general.

Coins.

Gold Coinage	Sovereigns. Half-sovereigns.
British Silver	Crowns. Half-crowns. Shillings. Sixpenny pieces. Fourpenny pieces. Rix dollars, of English coinage, value 1 *s.* 6 *d.* each.
Foreign Silver	Spanish dollars and American dollars, value 4 *s.* 2 *d.* each. Company's rupees, value 2 *s.* each. Silver two-anna pieces, value 3 *d.* each.
Copper Coinage	Penny pieces. Halfpenny pieces. Farthings. Half-farthings. Two-piece pieces, of English coinage, value 3 farthings each. One „ „ „ „ $1\frac{1}{2}$ „ Half „ „ „ „ $\frac{3}{4}$ „ Dutch copper challies, taken as prize at Kandy „ $\frac{1}{2}$ „

The value of the British silver and the rix dollar must have been fixed by assay in England.

None of these coins have been cut, pierced, or defaced.

(signed) *F. J. Templer*, Treasurer.

Amount of Coin in Circulation.

It is impossible to state, with any accuracy, the quantity of coin in circulation.

No gold coin is in circulation.

The quantity of silver coin in circulation cannot be stated with any degree of accuracy.

A very considerable amount of silver coin is annually imported, but the greater part is almost immediately exported in payment for rice and cloth.

(signed) *F. J. Templer*, Treasurer.

Amount of Paper Currency in Circulation.

		£.
44,031	notes of 1 *l.* each	44,031
20,932	„ 2 *l.* „	41,864
166	„ 5 *l.* „	830
50	„ 50 *l.* „	500
3	„ 25 *l.* „	75
5	„ 20 *l.* „	100
	£.	87,400

The value of the paper is nearly the same as that of the precious metal it represents, but as the amount of the paper in circulation is limited to an amount which is now not equal to the public demand, Government paper money is occasionally at a small premium.

(signed) *F. J. Templer*, Treasurer.

Accounts kept in pounds, shillings, and pence.

(signed) *J. N. Mooyaart,*
Acting Auditor-general.

(True copies.)

(signed) *P. Anstruther,*
Colonial Secretary.

Weights.

Troy Weight.

Grains.		Penny Weights.		Ounce.		Pound.
24	=	1				
480	=	20	=	1		
5,760	=	240	=	12	=	1

Avoirdupois Weight.

Drams.		Ounce.		Pound.		Stone.		Cwt.		Ton.
16	=	1								
256	=	16	=	1*						
3,584	=	224	=	14	=	1				
28,672	=	1,792	=	112	=	8	=	1		
573,440	=	35,840	=	2,240	=	160	=	20	=	1

* Containing 7,000 grains troy.

(signed) *P. Anstruther,*
Colonial Secretary.

Measures.

Lineal Measure.

Inches.		Foot.		Yard.		Pole or Perch.		Furlong.		Mile.
12	=	1								
36	=	3	=	1						
198	=	16½	=	5½	=	1				
7,920	=	660	=	220	=	40	=	1		
63,360	=	5,280	=	1,760	=	320	=	8	=	1

Superficial Measure.

Inches.		Foot.		Yard.		Pole.		Rood.		Acre.
144	=	1								
1,296	=	9	=	1						
39,204	=	272¼	=	30¼	=	1				
1,568,160	=	10,890	=	1,210	=	40	=	1		
6,272,640	=	43,560	=	4,840	=	160	=	4	=	1

Measures of Capacity—Dry Measure.

Pints.		Quart.		Gallon.		Peck.		Bushel.		Quarter.
2	=	1								
8	=	4	=	1						
16	=	8	=	2	=	1				
64	=	32	=	8	=	4	=	1		
512	=	256	=	64	=	32	=	8	=	1

Liquid Measure.

Pints.		Quart.		Gallon.		Hogshead.		Pipe.		Tun.
2	=	1								
8	=	4	=	1						
504	=	252	=	63	=	1				
1,008	=	504	=	126	=	2	=	1		
2,016	=	1,008	=	252	=	4	=	2	=	1

(signed) *P. Anstruther,*
Colonial Secretary.

IMPORTS AND EXPORTS FOR THE YEAR 1843.

IMPORTS.

ARTICLES IMPORTED. — DESCRIPTION AND QUANTITY.	ESTIMATED VALUE IN STERLING. — From Great Britain.	British Colonies. — West Indies.	British Colonies. — North America.	British Colonies. — Elsewhere.	United States of America.	Foreign States.	TOTAL.	SHIPS INWARDS. — Great Britain. No.	Great Britain. Tons.	British Colonies. No.	British Colonies. Tons.	United States. No.	United States. Tons	Foreign States. No.	Foreign States. Tons.	TOTAL. No.	TOTAL. Tons.	TOTAL. Men.
Duty Paid:	£. s. d.	£.	£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.											
Ammunition and Arms:																		
Flints and caps, 670 ⅔ dozens	2 7 4½	- -	- -	- - -	- -	- -	2 7 4½	43	14,553	1,955	103,712	-	-	281	22,588	2,279	140,853	22,496
Gunpowder, 333 cwt. 2 qrs. 1 lb.	1,867 13 -	- -	- -	- - -	- -	- -	1,867 13 -	—										
Guns and pistols, 6,834	4,710 5 6	- -	- -	- - -	- -	- -	4,710 5 6	—										
Shots and bullets, 528 cwt. 0 qr. 14 lbs.	572 2 6	- -	- -	- - -	- -	- -	572 2 6	—										
Swords and cutlasses, 157	10 - 6	- -	- -	- - -	- -	- -	10 - 6	—										
Apparel, wearing, 80 packages	1,200 2 8	- -	- -	- - -	- -	- -	1,200 2 8	—										
Bricks and tiles, 130,378	468 16 -	- -	- -	- - -	- -	- -	468 16 -	—										
Carriages, 15 packages	579 - -	- -	- -	- - -	- -	- -	579 - -	—										
Cheese, 157 cwt. 3 qrs. 18 ¾ lbs.	888 10 8	- -	- -	- - -	- -	- -	888 10 8	—										
Clocks and watches, 32 packages	524 3 -	- -	- -	- - -	- -	- -	524 3 -	—										
Confectionery and preserves, 130 packages	433 12 9	- -	- -	- - -	- -	- -	433 12 9	—										
Cotton goods, 2,976 packages	96,027 9 9½	- -	- -	- - -	- -	- -	96,027 9 9½	—										
Earthenware, 1,614 packages and 261 pieces	8,537 10 -½	- -	- -	- - -	- -	- -	8,537 10 -½	—										
Furniture, 2 packages and 3 pieces	40 3 9	- -	- -	- - -	- -	- -	40 3 9	—										
Glass, of sorts, 714 packages and 643 ¼ doz.	1,982 4 3½	- -	- -	- - -	- -	- -	1,982 4 3½	—										
Grindstones, 278 pairs	110 5 11	- -	- -	- - -	- -	- -	110 5 11	—										
Haberdashery and millinery (quantity too various to be specified).	11,436 1 7½	- -	- -	- - -	- -	- -	11,436 1 7½	—										
Hams and Bacon, 238 cwt. 2 qrs. 22 ¾ lbs.	1,138 11 11½	- -	- -	- - -	- -	- -	1,138 11 11½	—										
Hats and bonnets, 91 packages and 3 ¾ doz.	1,752 10 11	- -	- -	- - -	- -	- -	1,752 10 11	—										
Malt liquor, 69,555 gallons and 12,121 doz.	14,337 7 -	- -	- -	- - -	- -	- -	14,337 7 -	—										
Marine stores, 734 packages	1,585 16 10	- -	- -	- - -	- -	- -	1,585 16 10	—										
Medicines, 102 packages	781 17 3	- -	- -	- - -	- -	- -	781 17 3	—										
Metals, wrought and unwrought:																		
Brass, 96 cwt. 1 qr. 8 lbs.	526 12 -	- -	- -	- - -	- -	- -	526 12 -	—										
Copper, 182 cwt. 0 qr. 26 lbs.	884 5 8	- -	- -	- - -	- -	- -	884 5 8	—										
Cutlery and hardware, 514 packages and 57 doz.	5,099 1 4½	- -	- -	- - -	- -	- -	5,099 1 4½	—										
Iron, 16,453 cwt. 1 qr. 11 lbs. and 6 packages	6,636 19 7½	- -	- -	- - -	- -	- -	6,636 19 7½	—										
Lead, 997 cwt. 1 qr. 25 lbs.	879 12 6	- -	- -	- - -	- -	- -	879 12 6	—										
Plate and jewellery, 29 packages	1,267 3 4	- -	- -	- - -	- -	- -	1,267 3 4	—										
Spelter and zinc, 215 cwt. and 10 packages	409 12 3	- -	- -	- - -	- -	- -	409 12 3	—										
Steel, 343 packages	297 10 11	- -	- -	- - -	- -	- -	297 10 11	—										
Tin and solder, 258 packages and 10 cwt. 1 qr. 21 lbs.	403 15 -	- -	- -	- - -	- -	- -	403 15 -	—										
Oilman stores (quantity too various to be specified)	3,542 16 -½	- -	- -	- - -	- -	- -	3,542 16 -½	—										
Painters' colours, 1,313 packages and 5 cwt.	672 12 -	- -	- -	- - -	- -	- -	672 12 -	—										
Perfumery, 72 packages and 2 cwt.	856 14 2	- -	- -	- - -	- -	- -	856 14 2	—										
Prints and pictures, 18 pieces	2 10 -	- -	- -	- - -	- -	- -	2 10 -	—										
Saddlery, 105 packages	4,027 13 6	- -	- -	- - -	- -	- -	4,027 13 6	—										
Salt provision, 241 casks and 162 ½ lbs.	787 11 1	- -	- -	- - -	- -	- -	787 11 1	—										
Seeds, of sorts, 350 bushels	175 12 4	- -	- -	- - -	- -	- -	175 12 4	—										
Silk goods, 2 packages	64 6 -	- -	- -	- - -	- -	- -	64 6 -	—										
Spirits:																		
Brandy, 7,228 ½ gallons	2,891 1 4	- -	- -	- - -	- -	- -	2,891 1 4	—										
Gin, 993 ½ gallons	397 8 -	- -	- -	- - -	- -	- -	397 8 -	—										
Liqueurs, 127 ¼ gallons	50 18 -	- -	- -	- - -	- -	- -	50 18 -	—										
Whiskey, 712 ¾ gallons	285 2 1	- -	- -	- - -	- -	- -	285 2 1	—										

| | | |

IMPORTS—*continued.*

ARTICLES IMPORTED.	ESTIMATED VALUE IN STERLING.						SHIPS INWARDS.										
DESCRIPTION AND QUANTITY.	From Great Britain.	British Colonies.			United States of America.	Foreign States.	TOTAL.	Great Britain.		British Colonies.		United States.		Foreign States.		TOTAL.		
		West Indies.	North America.	Elsewhere.				No.	Tons.	No.	Tons.	No.	Tons	No.	Tons.	No.	Tons.	Men.
Duty Paid—*continued:*	£. s. d.	£.	£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.											
Grain—*continued:*																		
Paddy, 586,837 ¾ bushels	- - -	- -	- -	43,993 14 8 ½	- -	- - -	43,993 14 8 ¼	—										
Peas and Beans, 1,946 ½ bushels	- - -	- -	- -	376 16 3 ¾	- -	- - -	376 16 3 ¾	—										
Rice, 1,326,222 ¾ bushels	- - -	- -	- -	232,084 19 - ¾	- -	- - -	232,084 19 - ¾	—										
Wheat, 27,752 ½ bushels	- - -	- -	- -	5,564 14 -	-	- - -	5,564 14 -	—										
Grindstones, 52 pairs	- - -	- -	- -	4 6 6	- -	- - -	4 6 6	—										
Gunnies and twine, 752 packages, 254,793 pieces, and 13 cwt. 2 qrs. 4 lbs.	- - -	- -	- -	3,479 12 5 ½	- -	- - -	3,479 12 5 ½	—										
Haberdashery and millinery (quantity too various to be specified).	- - -	- -	- -	3,354 8 4	- -	- - -	3,354 8 4	—										
Hams and bacon, 33 lbs.	- - -	- -	- -	1 16 -	- -	- - -	1 16 -	—										
Hats and bonnets, 5 packages and 30 dozens	- - -	- -	- -	90 1 1	- -	- - -	90 1 1	—										
Malt liquor, 978 gallons and 45 ¹¹/₁₂ dozens	- - -	- -	- -	145 5 2	- -	- - -	145 5 2	—										
Marine stores (quantity too various to be specified)	- - -	- -	- -	181 13 1 ¼	- -	- - -	181 13 1 ¼	—										
Medicines (quantity too various to be specified)	- - -	- -	- -	2,143 19 11 ¼	- -	- - -	2,143 19 11 ¼	—										
Metals, wrought and unwrought:																		
Brass, 211 packages, 801 ¾ doz., and 422 cwt. 1 qr. 1 lb.	- - -	- -	- -	3,033 12 - ¾	- -	- - -	3,033 12 - ¾	—										
Copper, 244 cwt. 3 qrs. 10 ½ lbs.	- - -	- -	- -	868 6 11 ½	- -	- - -	868 6 11 ½	—										
Cutlery and hardware, 42 packages, and 328 ¼ dozen	- - -	- -	- -	198 17 1	- -	- - -	198 17 1	—										
Iron, 1,738 cwt. 2 qrs. 12 lbs. and 75 packages	- - -	- -	- -	699 14 4	- -	- - -	699 14 4	—										
Lead, 69 cwt. 1 qr. 6 lbs.	- - -	- -	- -	84 3 11	- -	- - -	84 3 11	—										
Plate and jewellery, 10 packages	- - -	- -	- -	144 17 3	- -	- - -	144 17 3	—										
Spelter and zinc, 106 cwt. 2 qrs. 22 lbs.	- - -	- -	- -	174 5 4 ½	- -	- - -	174 5 4 ½	—										
Steel, 62 cwt. 3 qrs. 24 lbs.	- - -	- -	- -	77 17 4	- -	- - -	77 17 4	—										
Tin and solder, 98 packages and 4 dozens	- - -	- -	- -	180 4 3	- -	- - -	180 4 3	—										
Oilman's stores (quantity too various to be specified)	- - -	- -	- -	118 13 1 ¾	- -	- - -	118 13 1 ¾	—										
Opium, 1,323 ⅜ lbs.	- - -	- -	- -	1,984 19 10 ½	- -	- - -	1,984 19 10 ½	—										
Painters' colours (quantity too various to be specified)	- - -	- -	- -	71 13 9	- -	- - -	71 13 9	—										
Pepper and spices, 471 cwt. 3 qrs. 1 lb.	- - -	- -	- -	666 2 1 ¼	- -	- - -	666 2 1 ¼	—										
Perfumery (quantity too various to be specified)	- - -	- -	- -	232 17 2 ½	- -	- - -	232 17 2 ½	—										
Prints and pictures, 215 pieces	- - -	- -	- -	8 - 5	- -	- - -	8 - 5	—										
Provisions (quantity too various to be specified)	- - -	- -	- -	1,445 15 7 ¾	- -	- - -	1,445 15 7 ¾	—										
Saddlery, 12 packages, 4 sets, and 26 pieces	- - -	- -	- -	117 13 -	- -	- - -	117 13 -	—										
Saltpetre, 239 cwt. 0 qr. 8 lbs. and 84 bags	- - -	- -	- -	385 8 8 ¼	- -	- - -	385 8 8 ¼	—										
Salt, 400 bushels	- - -	- -	- -	33 6 8	- -	- - -	33 6 8	—										
Salt provisions, 6 casks	- - -	- -	- -	18 3 4	- -	- - -	18 3 4	—										
Seeds, of sorts, 2,539 cwt. 3 qrs. 27 lbs. and 41 ½ bushels	- - -	- -	- -	924 14 1 ½	- -	- - -	924 14 1 ½	—										
Shells, tortoise, 7 cwt. 1 qr. 26 lbs.	- - -	- -	- -	438 6 -	- -	- - -	438 6 -	—										
Silk goods, 29 packages, and 1,335 ½ dozens	- - -	- -	- -	3,484 14 3	- -	- - -	3,484 14 3	—										
Skins, of sorts, 5 packages, and 971 ½ scores	- - -	- -	- -	380 6 3	- -	- - -	380 6 3	—										
Soap, Indian, 631 cwt. 0 qr. 8 lbs.	- - -	- -	- -	443 13 5	- -	- - -	443 13 5	—										
Spirits:																		
Brandy, 773 ⅓ gallons	- - -	- -	- -	327 19 10	- -	- - -	327 19 10	—										
Gin, 139 ⅝ gallons	- - -	- -	- -	56 - 9	- -	- - -	56 - 9	—										
Liqueurs, 23 ½ gallons	- - -	- -	- -	9 4 8	- -	- - -	9 4 8	—										
Stationery (quantity too various to be specified)	- - -	- -	- -	568 14 9 ½	- -	- - -	568 14 9 ½	—										

| | | |

IMPORTS—*continued.*

ARTICLES IMPORTED.	ESTIMATED VALUE IN STERLING.							SHIPS INWARDS.									
DESCRIPTION AND QUANTITY.	From Great Britain.	British Colonies. West Indies.	British Colonies. North America.	British Colonies. Elsewhere.	United States of America.	Foreign States.	TOTAL.	Great Britain.		British Colonies.		United States.		Foreign States.		TOTAL.		
								No.	Tons.	No.	Tons.	No	Tons	No.	Tons.	No.	Tons	Men.
Duty Paid—*continued:*	£. s. d.	£.	£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.											
Stationery, 5 packages	- - -	- -	- -	- - -	16 8 2¾	- - -	16 8 2¾	—										
Duty Free:																		
Books, printed, 22 packages	- - -	- -	- -	- - -	77 4 -	- - -	77 4 -	—										
Instruments, musical and scientific, 6 pieces	- - -	- -	- -	- - -	1 - 10	- - -	1 - 10	—										
Duty Paid:																		
Apparel, wearing, 4 packages, and 23 pieces	- - -	- -	- -	- - -	- -	47 12 6	47 12 6	—										
Arms, Gun and Pistols, 2	- - -	- -	- -	- - -	- -	1 - -	1 - -	—										
Bones and horns, 2 cwt.	- - -	- -	- -	- - -	- -	- 8 -	- 8 -	—										
Bricks and tiles, 49,800	- - -	- -	- -	- - -	- -	133 3 6	133 3 6	—										
Butter and ghee, 22¼ gallons	- - -	- -	- -	- - -	- -	6 8 10	6 8 10	—										
Carriages, 3 packages	- - -	- -	- -	- - -	- -	19 10 -	19 10 -	—										
Cheese, 9 pieces	- - -	- -	- -	- - -	- -	1 17 6	1 17 9	—										
Clocks and watches, 1 piece	- - -	- -	- -	- - -	- -	11 - -	11 - -	—										
Confectionery and preserves, 275 packages	- - -	- -	- -	- - -	- -	215 1 -	215 1 -	—										
Cotton goods, 39 pieces	- - -	- -	- -	- - -	- -	3 1 6	3 1 6	—										
Curry stuff, 68 cwt. 2 qrs. 9 lbs.	- - -	- -	- -	- - -	- -	40 - 9	40 - 9	—										
Earthenware, 172 packages, and 58,099½ dozens	- - -	- -	- -	- - -	- -	1,338 14 2¼	1,338 14 2¼	—										
Fish of sorts, 5,291 cwt. 3 qrs. 11 lbs. and 3 jars	- - -	- -	- -	- - -	- -	5,481 12 2	5,481 12 2	—										
Furniture, 10 sets, and 165 pieces	- - -	- -	- -	- - -	- -	89 19 7	89 19 7	—										
Glass of sorts, 12 packages, and 306½ dozens	- - -	- -	- -	- - -	- -	35 13 2	35 13 2	—										
Grain:																		
Gram, 33½ bushels	- - -	- -	- -	- - -	- -	6 10 9	6 10 9	—										
Paddy, 85,990 ditto	- - -	- -	- -	- - -	- -	6,449 5 10½	6,449 5 10½	—										
Pease and beans, 64 ditto	- - -	- -	- -	- - -	- -	11 6 4½	11 6 4½	—										
Rice, 267,892 bushels	- - -	- -	- -	- - -	- -	47,038 11 5¼	47,038 11 5¼	—										
Grindstones, 239 pairs	- - -	- -	- -	- - -	- -	19 - 6	19 - 6	—										
Haberdashery and millinery (quantity too various to be specified)	- - -	- -	- -	- - -	- -	692 18 3¼	692 18 3¼	—										
Hats and bonnets, 11 pieces	- - -	- -	- -	- - -	- -	1 6 -	1 6 -	—										
Marine stores, 34 cwt. 0 qrs. 13 lbs.	- - -	- -	- -	- - -	- -	16 5 2	16 5 2	—										
Medicines, 25 packages, 116 cwt. 1 qr. 5¼ lbs., and 2⅔ gallons	- - -	- -	- -	- - -	- -	271 6 4¾	271 6 4¾	—										
Metal, wrought and unwrought:																		
Brass, 1 box, 11 pieces, and 116½ lbs.	- - -	- -	- -	- - -	- -	15 15 7½	15 15 7½	—										
Copper, 4 cwt. 0 qrs. 16 lbs.	- - -	- -	- -	- - -	- -	13 3 6	13 3 6	—										
Cutlery and hardware, 1½ doz.	- - -	- -	- -	- - -	- -	- 7 -	- 7 -	—										
Lead, 7 cwt. 0 qrs. 13 lbs.	- - -	- -	- -	- - -	- -	14 18 10	14 18 10	—										
Plate and jewellery, 2 packages	- - -	- -	- -	- - -	- -	10 8 6	10 8 6	—										
Oilman's stores, 8 packages	- - -	- -	- -	- - -	- -	4 - 6	4 - 6	—										
Opium, 68 lbs.	- - -	- -	- -	- - -	- -	102 - -	102 - -	—										
Pepper and spices, 70 cwt. 0 qrs. 10 lbs.	- - -	- -	- -	- - -	- -	209 4 1½	209 4 1½	—										
Perfumery, 3 packages and 121 lbs.	- - -	- -	- -	- - -	- -	13 5 -	13 5 -	—										
Prints and pictures, 40 pieces	- - -	- -	- -	- - -	- -	2 14 6	2 14 6	—										
Provisions (quantity too various to be specified)	- - -	- -	- -	- - -	- -	193 6 10¼	193 6 10¼	—										
Salt provisions, 23 lbs.	- - -	- -	- -	- - -	- -	- 7 8	- 7 8	—										

Seeds of sorts, 7 packages																		- 8 -			- 8 -										
Shells:																															
Sea, 16 packages																		11 17 6			11 17 6										
Tortoise, 44 cwt. 1 qr. 2 lbs.																		331 - 6			331 - 6										
Silk goods, 25 packages and 20½ dozens																		359 10 11			359 10 11										
Skins of sorts, 10¼ scores																		3 10 10			3 10 10										
Soap, Indian, 24 cwt. 1 qr. 24 lbs.																		14 14 9			14 14 9										
Spirits:																															
Brandy, 104 gallons																		43 10 -			43 10 -										
Gin, 50¼ gallons																		22 17 6			22 17 6										
Liqueurs, 9¼ gallons																		4 18 -			4 18 -										
Stationery, 27 packages																		79 11 6½			79 11 6½										
Tea, 4,590¼ lbs.																		859 14 4			859 14 4										
Terra Japonica, 16 cwt. 3 qrs. 25 lbs.																		14 12 10			14 12 10										
Thread and wool, cotton, 1 cwt. 2 qrs. 5 lbs.																		1 3 6¾			1 3 6¾										
Tobacco of sorts, 417 packages																		555 16 -			555 16 -										
Umbrellas of sorts, 594 packages and 5,010 pieces																		1,832 2 9			1,832 2 9										
Wines:																															
French, 77½ gallons																		50 11 -			50 11 -										
Madeira, 4,821½ gallons																		2,411 15 -			2,411 15 -										
Spanish, 64 gallons																		19 4 -			19 4 -										
Duty free:																															
Apparel: regimentals, 3 packages																		43 - -			43 - -										
Books, printed, 6 packages																		40 10 -			40 10 -										
Live stock, various																		26 6 -			26 6 -										
Wood, 32 pieces																		15 18 -			15 18 -										
Returned for want of sale:																															
Ammunition: gunpowder, 1 keg																		1 10 -			1 10 -										
Cotton goods, 3 packages																		19 18 -			19 18 -										
Haberdashery and millinery, 8 packages																		18 - -			18 - -										
Metal, iron, 10½ cwt.																		6 - -			6 - -										
Pepper, 10 bags																		7 - -			7 - -										
Seeds of sorts, 2 parcels																		1 - -			1 - -										
Total Value of Imports £.									259,980 19 11½							705,046 7 4¼		196 19 8	69,307 6 7		1,034,531 13 6¾	43	14,553	1,955	103,712	-	-	281	22,588	2,279	140,853	22,496

EXPORTS.

ARTICLES EXPORTED.	ESTIMATED VALUE IN STERLING.							SHIPS OUTWARDS.									
DESCRIPTION AND QUANTITY.	To Great Britain.	British Colonies.			United States of America.	Foreign States.	TOTAL.	Great Britain.		British Colonies.		United States.		Foreign States.		TOTAL.		
		West Indies.	North America.	Elsewhere.				No.	Tons.	No.	Tons.	No.	Tons	No.	Tons.	No.	Tons.	Men.
Duty paid:	£. s. d.	£.	£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.											
Arrack, 54 gallons	4 - -	- -	- -	- - -	- -	- - -	4 - -	43	13,366	2,184	119,206	-	-	107	7,050	2,334	139,622	22,511
Cardamoms, 100 cwt. 0 qrs. 5 lbs.	355 6 10	- -	- -	- - -	- -	- - -	355 6 10											
Cinnamon, 659,883 lbs.	65,988 6 -	- -	- -	- - -	- -	- - -	65,988 6 -											
Coconnut, 48,000	62 11 -	- -	- -	- - -	- -	- - -	62 11 -											
Kernels, 3,003 cwt. 3 qrs. 11 lbs.	952 3 7	- -	- -	- - -	- -	- - -	952 3 7											
Coffee, 93,782 cwt. 3 qrs. 22 lbs.	191,272 18 6	- -	- -	- - -	- -	- - -	191,272 18 6											
Coir, 15,940 cwt. 0 qrs. 13 lbs.	7,029 4 4	- -	- -	- - -	- -	- - -	7,029 4 4											

(continued)

EXPORTS—*continued.*

ARTICLES EXPORTED. — DESCRIPTION AND QUANTITY.	ESTIMATED VALUE IN STERLING. — To Great Britain.	British Colonies. — West Indies.	British Colonies. — North America.	British Colonies. — Elsewhere.	United States of America.	Foreign States.	TOTAL.	SHIPS OUTWARDS. — Great Britain. No.	Great Britain. Tons.	British Colonies. No.	British Colonies. Tons.	United States. No.	United States. Tons	Foreign States. No.	Foreign States. Tons.	TOTAL. No.	TOTAL. Tons.	TOTAL. Men.
Duty Paid—*continued.*	£. s. d.	£.	£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.											
Curiosities, 27 packages	87 8 –	–	–	–	–	–	87 8 –	—										
Furniture, 25 packages	131 14 7	–	–	–	–	–	131 14 7	—										
Grain and seeds, 1 cwt. 2 qrs. 2 lbs.	– 10 –	–	–	–	–	–	– 10 –	—										
Horns, 2,103 cwt. 1 qr. 13 lbs.	1,776 9 9	–	–	–	–	–	1,776 9 9	—										
Ivory, 254 lbs.	26 5 –		–	–	–	–	26 5 –	—										
Jewellery, 2 packages	8 –	–	–	–	–	–	23 8 –	—										
Oil:																		
Cinnamon, 8,351½ oz.	835 3 3	–	–	–	–	–	835 3 3	—										
Cinnamon leaf, 621 oz.	20 – –	–	–	–	–	–	20 – –	—										
Citronella and Lemongrass, 5,201 oz.	165 9 6	–	–	–	–	–	165 9 6	—										
Clove, 1,384 oz.	23 10 4	–	–	–	–	–	23 10 4	—										
Cocoanut, 706,372⅝ gallons	42,857 5 –	–	–	–	–	–	42,857 5 –	—										
Croton, 162 oz.	6 – –	–	–	–	–	–	6 – –	—										
Perfumed, 1,558 gallons	22 2 3	–	–	–	–	–	22 2 3	—										
Pepper, 12 cwt. 2 qr. 3 lbs.	16 9 8	–	–	–	–	–	16 9 8	—										
Plumbago, 183 tons. 16 cwt. 3 qr. 20 lbs.	523 17 4	–	–	–	–	–	523 17 4	—										
Ponac, 85 cwt. 0 qr. 5 lbs.	2 7 9	–	–	–	–	–	2 7 9	—										
Provision, 20 packages and 3 cwt.	26 16 2	–	–	–	–	–	26 16 2	—										
Sugar, 2,504 cwt. 1 qr. 4 lbs.	2,948 2 8	–	–	–	–	–	2,948 2 8	—										
Sugar, Molasses, 65 cwt. 1 qr. 8 lbs.	26 2 7	–	–	–	–	–	26 2 7	—										
Skins, of sorts, 1 package	2 – –	–	–	–	–	–	2 – –	—										
Wax, of sorts, 36 cwt. 0 qr. 16 lbs.	61 19 6	–	–	–	–	–	61 19 6	—										
Wood, dye, 2,041 cwt. 3 qrs. 1 lb.	545 1 –	–	–	–	–	–	545 1 –	—										
Wood, timber, 77 cwt. 0 qr. 18 lbs. and 63 pieces	28 16 –	–	–	–	–	–	28 16 –	—										
Duty Free:																		
Plants and seeds, 6 packages	33 10 –	–	–	–	–	–	33 10 –	—										
Precious stones, 12 packages	3,896 – –	–	–	–	–	–	3,896 – –	—										
Imports Re-exported:																		
Books, printed, 4 packages	95 – –	–	–	–	–	–	95 – –	—										
Confectionary and preserves, 3 packages	1 10 –	–	–	–	–	–	1 10 –	—										
Curiosities, 20 packages	80 13 6	–	–	–	–	–	80 13 6	—										
Haberdashery and Millinery, 2 packages	200 10 –	–	–	–	–	–	200 10 –	—										
Instruments, musical, 1 package	10 – –	–	–	–	–	–	10 – –	—										
Marine stores, 254 cwt. 0 qr. 10 lbs.	135 16 10	–	–	–	–	–	135 16 10	—										
Medicines, 23 cwt. 3 qrs. 9 lbs.	10 – –	–	–	–	–	–	10 – –	—										
Metals, wrought and unwrought, 1 package	102 6 6	–	–	–	–	–	102 6 6	—										
Oilman stores, 2 kegs	– 10 –	–	–	–	–	–	– 10 –	—										
Shells, sea, 10 packages	10 – –	–	–	–	–	–	10 – –	—										
Tanks, iron, 98	884 – –	–	–	–	–	–	884 – –	—										
Terrajaponica, 350 cwt.	157 10 –	–	–	–	–	–	157 10 –	—										
Wines, 12 casks and 24 dozens	366 10 –	–	–	–	–	–	366 10 –	—										

| | | |

EXPORTS—*continued.*

ARTICLES EXPORTED.	ESTIMATED VALUE IN STERLING.						SHIPS OUTWARDS.										
DESCRIPTION AND QUANTITY.	To Great Britain.	British Colonies.			United States of America.	Foreign States.	TOTAL.	Great Britain.		British Colonies.		United States.		Foreign States.		TOTAL.		
		West Indies.	North America.	Elsewhere.				No.	Tons.	No.	Tons.	No.	Tons	No.	Tons.	No.	Tons.	Men.
Imports Re-exported—*continued.*	£. s. d.	£.	£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.											
Copperas, 650 cwt.	- - -	- -	- -	200 - -	- -	- - -	200 - -	—										
Cotton goods, 78 packages	- - -	- -	- -	1,531 10 -	- -	- - -	1,531 10 -	—										
Earthenware, 58 packages	- - -	- -	- -	71 18 6	- -	- - -	71 18 6	—										
Glass of sorts, 37 packages	- - -	- -	- -	109 3 2	- -	- - -	109 3 2	—										
Gunnies, 65 packages and 4,215 pieces	- - -	- -	- -	76 13 6	- -	- - -	76 13 6	—										
Haberdashery and millinery, 15 packages	- - -	- -	- -	62 8 11¾	- -	- - -	62 8 11¾	—										
Instruments, musical, 1 package	- - -	- -	- -	- 10 -	- -	- - -	- 10 -	—										
Machinery and tools, 21 packages	- - -	- -	- -	148 - -	- -	- - -	148 - -	—										
Malt liquor, 3 casks	- - -	- -	- -	17 15 -	- -	- - -	17 15 -	—										
Marine stores, 82 packages and 26 cwt. 3 qrs. 4 lbs.	- - -	- -	- -	548 10 -	- -	- - -	548 10 -	—										
Medicines, 14 packages	- - -	- -	- -	35 - -	- -	- - -	35 - -	—										
Metal, wrought and unwrought, 902 cwt. 25 lbs. and 32 packages.	- - -	- -	- -	634 - 5	- -	- - -	634 - 5	—										
Oilman stores, 2 packages	- - -	- -	- -	11 17 -	- -	- - -	11 17 -	—										
Opium, 140 lbs.	- - -	- -	- -	140 - -	- -	- - -	140 - -	—										
Painters' colours, 9 packages	- - -	- -	- -	4 13 -	- -	- - -	4 13 -	—										
Pepper, 27 ¼ cwt.	- - -	- -	- -	34 19 5	- -	- - -	34 19 5	—										
Shells, sea, 28 packages	- - -	- -	- -	29 - -	- -	- - -	29 - -	—										
Skins of sorts, 169 pieces	- - -	- -	- -	6 4 -	- -	- - -	6 4 -	—										
Spirits: Brandy, 2 gallons	- - -	- -	- -	1 10 -	- -	- - -	1 10 -	—										
Stationery, 2 packages	- - -	- -	- -	78 15 -	- -	- - -	78 15 -	—										
Sugar of sorts, 5 cwt.	- - -	- -	- -	11 15 -	- -	- - -	11 15 -	—										
Tanks, iron, 11	- - -	- -	- -	415 - -	- -	- - -	415 - -	—										
Tea, 4 packages	- - -	- -	- -	13 - -	- -	- - -	13 - -	—										
Tobacco, 3 packages	- - -	- -	- -	5 - -	- -	- - -	5 - -	—										
Wines, 4 casks and 9 cases	- - -	- -	- -	61 18 -	- -	- - -	61 18 -	—										
Wood, 45 pieces	- - -	- -	- -	6 5 6	- -	- - -	6 5 6	—										
Wool, cotton, 3 cwt.	- - -	- -	- -	3 - -	- -	- - -	3 - -	—										
Woollen, 2 bales	- - -	- -	- -	100 - -	- -	- - -	100 - -	—										
Ex the Warehouse:																		
Cloth, filtering, 2 bales	- - -	- -	- -	125 - -	- -	- - -	125 - -	—										
Gunnies, 491 bales	- - -	- -	- -	2,407 - -	- -	- - -	2,407 - -	—										
Haberdashery and millinery, 14 packages	- - -	- -	- -	80 10 -	- -	- - -	80 10 -	—										
Malt liquor, 3 casks	- - -	- -	- -	18 - -	- -	- - -	18 - -	—										
Marine stores, 102 packages	- - -	- -	- -	51 - -	- -	- - -	51 - -	—										
Metal: Copper, sheet, 42 cwt. 20 lbs.	- - -	- -	- -	209 13 4	- -	- - -	209 13 4	—										
Provisions, 6 packages	- - -	- -	- -	1 10 -	- -	- - -	1 10 -	—										
Spirits: Whiskey, 25 gallons	- - -	- -	- -	10 - -	- -	- - -	10 - -	—										
Sticklac, 20 cwt.	- - -	- -	- -	10 - -	- -	- - -	10 - -	—										
Bullion	- - -	- -	- -	880 2 6	- -	- - -	880 2 6	—										
Duty Paid:																		
Arrack, 2,641 gallons	- - -	- -	- -	- - -	- -	142 16 5	142 16 5	—										
Arreca nuts, 1,888 cwt. 18 lbs.	- - -	- -	- -	- - -	- -	788 7 1	788 7 1	—										
Chunam, 770 bushels	- - -	- -	- -	- - -	- -	6 8 4	6 8 4	—										
Cinnamon, 2 lbs.	- - -	- -	- -	- - -	- -	- 4 -	- 4 -	—										
Cocoa nuts, 52,770	- - -	- -	- -	- - -	- -	63 17 6¾	63 17 6¾	—										
„ kernels, 343 ½ cwt.	- - -	- -	- -	- - -	- -	97 9 6	97 9 6	—										

Coffee, 44¼ cwt.														83 8 –			88 8 –		—										
Coir, 192 cwt. 2 qrs. 15 lb.														58 1 4			58 1 4		—										
Cotton goods, 1 box														5 13 –			5 13 –		—										
Furniture, 1 package and 31 pieces														21 14 6			21 14 6		—										
Grain and seeds, 201⅜ bushels, 8 bags, and 2½ cwt.														23 15 9¼			23 15 9¼		—										
Horns, 4 cwt. 1 qr. 24 lbs.														3 2 6			3 2 6		—										
Oil, Cocoa-nut, 185 gallons														10 10 –			10 10 –		—										
Petty ware (quantity too various to be specified)														17 12 8			17 12 8		—										
Provision (quantity too various to be specified)														447 11 7			447 11 7		—										
Tobacco, 89 lbs.														– 15 –			– 15 –		—										
Wax of sorts, 8 cwt. 1 qr. 4 lbs.														46 11 6			46 11 6		—										
Wood, timber, 140 billets, and 154,314 pieces														1,677 19 5			1,677 19 5		—										
Duty Free:																													
Books, printed, 1 box														12 – –			12 – –		—										
Precious stones, 5 boxes														25 – –			25 – –		—										
Imports Re-exported:																													
Arms, guns, 3														3 – –			3 – –		—										
Casks, 15														3 7 6			3 7 6		—										
Confectionery and Preserves, 3 packages														2 5 –			2 5 –		—										
Cotton goods, 62 packages and 94 pieces														258 11 –			258 11 –		—										
Earthenware, 74 packages and 13,555 pieces														90 15 –			90 15 –		—										
Gunnies, 85 packages														37 – –			37 – –		—										
Haberdashery and millinery, 8 packages														9 12 –			9 12 –		—										
Instrument, Musical, 1														1 – –			1 – –		—										
Marine stores, 2 packages														4 – –			4 – –		—										
Medicines, ½ cwt.														1 10 –			1 10 –		—										
Metals, wrought and unwrought, 450 cwt. 1 qr. 16 lbs.														193 15 6			193 15 6		—										
Provision, 11 packages														8 10 –			8 10 –		—										
Sugar of sorts, 11 packages														17 – –			17 – –		—										
Tea, 2 packages														5 10 –			5 10 –		—										
Tobacco, 4 packages and 3 cwt. 2 qrs. 18 lbs.														12 15 –			12 15 –		—										
Wines, 30 boxes														24 – –			24 – –		—										
Ex the Warehouse:																													
Cotton cloth, 1 package														50 – –			50 – –		—										
Confectionery and Preserves, 100 packages														25 – –			25 – –		—										
Grain, rice, 3,587½ bushels														627 16 3			627 16 3		—										
Tea, 980 lbs.														24 15 –			24 15 –		—										
Total Value of Exports £.				330,602	6	10				85,542	16	1		4,938 – 5			421,083 3 4		43	13,366	2,184	119,206	--	–	107	7,050	2,334	139,622	22,511

MEMORANDUM.

	£.	s.	d.
Total Value of Imports	1,034,531	13	6¾
Total Value of Exports	421,083	3	4
Excess of Imports £.	613,448	10	2¾

Customs, Colombo,
18 March 1841.

T. Saunders, Collector.

RETURN of the PRODUCE, STOCK, &c.

Name of the County, District, or Parish.	Western Province	Southern ditto	Eastern ditto	Northern ditto	Central ditto	TOTAL.	
CROPS. Nature of the Crop, and the Number of Acres of Land in each Crop.	Paddy.	67,931 ½	121,212 ½	32,460	100,992	59,139	381,726
	Fine Grain.	10,446	34,820 ½	1,268	34,880 7/16	15,238	96,652 15/16
	Coffee.	19,276	4,238	—	—	17,255	31,769
	Pepper.	1,189 ½	84	6	2 ¾	20	1,302 ¼
	Mustard.	3 ½	19 ½	—	1 ⅛	77	101 ⅛
	Grain.	104 ½	22	—	778 7/8	352	1,257 6/16
	Indian Corn.	150	8 ¾	263	13 ¼	830	1,265
	Peas.	22	—	64	1,088 ⅝	—	1,174 ⅝
	Gingeley.	—	7 ½	32	1,286 13/16	100	1,426 5/16
	Cotton, lbs.	184	53 ½	173	667 7/16	769	1,846 15/16
	Tobacco.	537 ½	44	865	6,465 ¾	125	8,037 ¼
	Pasture.	—	84,490	27,143	282,961 ½	—	394,594 ½
	Total Number of Acres in Crop.	90,844 ½	245,000 ¼	62,274	429,138 9/16	93,896	921,153 5/16
	Number of Acres of Uncultivated Land.	1,003,906 ¾	243,454	14,282	3,439,424 ¾	—	4,701,067 ½
STOCK, Number of.	Horses.	1,493	130	45	140	835	2,553
	Horned Cattle.	144,122	74,925	14,562	155,938	123,400	513,247
	Sheep.	1,750	61	248	54,519	500	57,078
	Goats.	5,593	1,522	1,214	35,592	15,115	59,036
PRODUCE. Nature of the Produce and the Quantity of each.	Paddy, bushels.	2,129,886 ¾	1,201,369	188,562	1,076,030	2,612,900	7,208,747 ¾
	Fine Grain.	100,088	54,015	16,946	284,309 ¾	242,500	697,858 3/4
	Coffee.	54,701	8,552	—	—	225,200	288,453
	Pepper.	18,094	330	22	32	1,075	19,553
	Mustard.	209 ¼	83	—	7 ½	450	749 ¾
	Grain.	3,189 ½	60	—	3,454 ¼	5,300	12,003 ¾
	Indian Corn.	561 ¾	235	4,138	15	8,400	13,349 ¾
	Peas.	468 ¾	—	251	5,330 ¾	—	6,050 ½
	Gingeley.	4,563	20 ½	135	7,644 ¼	6,000	18,362 ¾
	Cotton, lbs.	77,288	12,332	18,260	105,168	79,500	292,548
	Tobacco.	6,972,043	3,749	1,069,035	1,370,916 3/8	200,735	9,616,478 3/8
PRICE OF PRODUCE. Nature of the Produce and Price of each in Sterling.	Paddy, per bushel.	1/3 a' 2/3	/11 ¼ a' 1/8	/6 a' 1/ 4 ½	2/ a' 2/6		
	Fine Grain.	/9 a' 2/	/4 ½ a' /10 ½	/7 ½ a' 1/1 ½	/9 a' 1/		
	Coffee.	7/6 a' 24/	9/6 a' 12/	—	—	6/ a' 5/	
	Pepper.	2/ a' 16/	7/6 a' 9/	16	7/6 a' 12/	10/ a' 15/	
	Mustard.	1/1 ½ a' 4/	3/ a' 3/9	—	2/ a' 3/9	5/ a' –	
	Grain.	2/ a' 4/6	1/6 a' –	—	1/3 a' 1/6	5/ a' –	
	Indian Corn.	1/ a' 6/	1/3 a' 1/6	/4 a' /10 ½	—	1/6 a' 4/	
	Peas.	/3 a' 6/3	—	/9 a' 2/6	3/3 a' 3/9	—	
	Gingeley.	3/ a' 3/6	3/ a' 3/5	1/ a' 2/1 ½	2/3 a' 3/	4/4 a' –	
	Cotton, lbs.	3/8 a' /3	/3 a' /4 ½	/ ½ a' /1	/2 ½ a' /3	/8 a' –	
	Tobacco.	/1 a' 1/	/5 ¼ a' /9	/1 a' /3	/3 a' /4 ½	/6 a' 2/	

Note.—The extent in acres cannot in the present state of the Central Province be filled up with any degree of accuracy, as no general survey has been made. It has therefore been inserted on a conjectural estimate. The Produce also in that Province specified in this statement, is to a considerable degree hypothetical.

P. Anstruther, Colonial Secretary.

AVERAGE PRICES of various PRODUCE and MERCHANDIZE, &c.

			Sterling Prices.	Prices in January.	Prices in April.	Prices in July.	Prices in October.
			£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Wheaten Flour, per barrel of 196 lbs.	Western Province	-	1 16 9	1 16 9	1 16 9	1 16 9	1 16 9
	Southern ditto	- -	—				
	Eastern ditto	- -	4 18 -	—			
	Northern ditto	- -	—				
	Central ditto	- -	3 13 6	3 13 6	3 13 6	3 13 6	3 13 6
Wheat, per Imperial Bushel	Western ditto	- -	- 10 -	- 10 -	- 10 -	- 10 -	- 10 -
	Southern ditto	- -	—				
	Eastern ditto	- -	- 7 -	—			
	Northern ditto	- -	—				
	Central ditto	- -	- 10 -	- 9 -	- 9 6	- 10 -	- 9 3
Wheaten Bread	Western ditto	per lb.	- - 4½	- - 4½	- - 4½	- - 4½	- - 4½
	Southern ditto	- —	- - 4½	- - 4½	- - 4½	- - 4½	- - 4½
	Eastern ditto	- —	- - -	- - 4½	- - 4½	- - 4½	- - 4½
	Northern ditto	- —	- - 2¼	- - 2	- - 3	- - 2¼	- - 2¼
	Central ditto	- —	- - 5¼	- - 5¼	- - 5¼	- - 5¼	- - 5¼
Horned Cattle	Western ditto	- each	3 - -	2 5 -	2 5 -	2 5 -	3 - -
	Southern ditto	- —	1 10 -	1 8 3	1 8 3	1 5 9	1 8 1
	Eastern ditto	- —	- - -	2 12 -	2 12 -	8 12 -	2 12 -
	Northern ditto	- —	2 9 2	2 8 2	2 10 6	2 8 6	2 7 -
	Central ditto	- —	2 10 -	2 10 -	2 10 -	2 10 -	2 10 -
Horses	Western ditto	- each	30 - -	25 - -	25 - -	25 - -	25 - -
	Southern ditto	- —	30 - -	30 - -	30 - -	30 - -	30 - -
	Eastern ditto	- —	- - -	45 - -	50 - -	35 - -	40 - -
	Northern ditto	- —	9 5 -	9 5 -	9 5 -	9 5 -	9 5 -
	Central ditto	- —	20 - -	20 - -	20 - -	20 - -	20 - -
Sheep	Western ditto	- each	- 7 6	- 4 6	- 3 -	- 3 -	- 4 6
	Southern ditto	- —	- 16 -	- 16 -	- 16 -	- 16 -	- 16 -
	Eastern ditto	- —	- - -	- 7 6	- 4 6	- 9 -	- 9 -
	Northern ditto	- —	- 3 -	- 3 6	- 3 -	- 2 9	- 2 6
	Central ditto	- —	- 4 6	- 4 6	- 4 6	- 4 6	- 4 6
Goats	Western ditto	- each	- 12 -	- 10 -	- 10 -	- 10 -	- 11 -
	Southern ditto	- —	- 8 1½	- 8 -	- 7 7½	- 7 10½	- 8 -
	Eastern ditto	- —	- - -	- 6 -	- 12 -	- 15 -	- 10 6
	Northern ditto	- —	- 2 3	- 2 9	- 2 6	- 2 3	- 2 -
	Central ditto	- —	- 9 -	- 9 -	- 9 -	- 9 -	- 9 -
Swine	Western ditto	- each	- 15 -	- 12 -	- 10 -	- 12 -	- 15 -
	Southern ditto	- —	- 14 8	- 16 8	- 16 8	- 16 2	- 15 8
	Eastern ditto	- —	- - -	2 - -	1 10 -	1 17 6	2 - -
	Northern ditto	- —	- 15 -	1 2 6	- 17 -	- 18 -	- 15 6
	Central ditto	- —	1 17 6	1 17 6	1 17 6	1 17 6	1 17 6
Milk	Western ditto	per bottle	- - 3	- - 3	- - 3	- - 3	- - 3
	Southern ditto	—	- - 1½	- - 1	- - 1	- - 1	- - 1
	Eastern ditto	—	- - -	- - 1½	- - 1½	- - 1½	- - 1½
	Northern ditto	per gallon	- - 4½	- - 4½	- - 5	- - 5½	- - 5
	Central ditto	per bottle	- - 6	- - 6	- - 6	- - 6	- - 6
Butter, Fresh	Western ditto	per lb.	- 1 6	- 1 6	- 1 6	- 1 6	- 1 6
	Southern ditto	- —	- 2 -	- 2 -	- 2 -	- 2 -	- 2 -
	Eastern ditto	- —	- - -	- 2 -	- 2 -	- 2 -	- 2 3
	Northern ditto	- —	- - 9	- - 7½	- - 7½	- 1 -	- - 9
	Central ditto	- —	- 6 -	- 6 -	- 6 -	- 6 -	- 6 -
Butter, Salt	Western ditto	per lb.	- 3 -	- 2 6	- 2 6	- 2 6	- 2 6
	Southern ditto	- —	- 2 6	- 2 6	- 2 6	- 2 6	- 2 6
	Eastern ditto	- —	- - -	- 2 3	- 2 3	- 2 3	- 2 6
	Northern ditto	- —	—				
	Central ditto	- —	- 2 6	- 2 6	- 2 6	- 2 6	- 2 6
Cheese	Western ditto	per lb.	- 2 -	- 2 -	- 2 -	- 2 -	- 2 -
	Southern ditto	- —	- 3 -	- 3 -	- 3 -	- 3 -	- 3 -
	Eastern ditto	- —	- - -	- 2 -	- 2 -	- 1 6	- 1 6
	Northern ditto	- —	- 3 9	- 3 6	- 3 6	- 2 6	- 2 6
	Central ditto	- —	- 2 6	- 2 6	- 2 6	- 2 6	- 2 6
Beef	Western ditto	per lb.	- - 4½	- - 4½	- - 4½	- - 4½	- - 4½
	Southern ditto	- —	- - 2¼	- - 2¼	- - 2¼	- - 2¼	- - 2¼
	Eastern ditto	- —	- - -	- - 3¾	- - 3¾	- - 3¾	- - 3¾
	Northern ditto	- —	- - 2¼	- - 2½	- - 3	- - 3½	- - 1½
	Central ditto	- —	- - 4½	- - 4½	- - 4½	- - 4½	- - 4½
Mutton	Western ditto	per lb.	- - 7½	- - 6	- - 6	- - 6	- - 6
	Southern ditto, p' leg or sh.		- 12 -	- 12 -	- 12 -	- 12 -	- 12 -
	Eastern ditto	per lb.	- - 4½	- - 4½	- - 4½	- - 4½	- - 4½
	Northern ditto	- —	- - 1½	- - 2	- - 2	- - 3	- - 3
	Central ditto	- —	- - 4½	- - 4½	- - 4½	- - 4½	- - 4½

(*continued*)

		Sterling Prices.	Prices in January.	Prices in April.	Prices in July.	Prices in October.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Pork	Western Province per lb.	– – 2 ¼	– – 2 ¼	– – 2 ¼	– – 2 ¼	– – 2 ¼
	Southern ditto – – —	– – 2 ¼	– – 2 ¼	– – 2 ¼	– – 2 ¼	– – 2 ¼
	Eastern ditto – – —	– – –	– – 3 ¾	– – 3 ¾	– – 3 ¾	– – 3 ¾
	Northern ditto – – —	– – 3	– – 3	– – 3	– – 3	– – 3
	Central ditto – – —	– – 6	– – 6	– – 6	– – 6	– – 6
Rice	Western ditto – per bushel	– 4 –	– 3 –	– 3 –	– 3 6	– 3 6
	Southern ditto – —	– 3 9	– 3 8	– 3 –	– 4 –	– 4 –
	Eastern ditto – —	– – –	– 3 6	– 5 –	– 4 –	– 3 4
	Northern ditto – —	– 3 6	– 3 6	– 3 6	– 3 9	– 3 9
	Central ditto – —	– 6 –	– 5 –	– 6 –	– 6 –	– 6 6
Coffee	Western ditto – per bushel	– 13 –	– 13 –	– 13 –	– 13 –	– 13 –
	Southern ditto – —	– 14 –	– 13 10	– 13 10	– 15 10	– 14 1
	Eastern ditto – —	– – –	1 6 –	2 – –	– 18 –	– 13 –
	Northern ditto – —	– – 7 ½	– – 7 ½	– – 7 ½	– – 6	– – 6
	Central ditto – —	1 – –	1 – –	1 – –	– 15 –	– 15 –
Tea	Western ditto – per lb.	– 7 6	– 6 –	– 6 –	– 6 –	– 6 –
	Southern ditto – – —	– 8 –	– 8 –	– 8 –	– 8 –	– 8 –
	Eastern ditto – – —	– – –	– 4 –	– 4 6	– 6 –	– 6 –
	Northern ditto – – —	– 9 –	– 9 –	– 9 –	– 7 6	– 7 6
	Central ditto – – —	– 9 –	– 9 –	– 9 –	– 9 –	– 9 –
Sugar	Western ditto – per lb.	– – 6	– – 4 ½	– – 4 ½	– – 6	– – 6
	Southern ditto – – —	– – 7 ½	– – 7 ½	– – 7 ½	– – 7 ½	– – 7 ½
	Eastern ditto – – —	– – –	– – 6	– – 6	– – 6	– – 6
	Northern ditto – – —	– – 7 ½	– – 6	– – 7 ½	– – 9	– – 9
	Central ditto – – —	– – 9	– – 9	– – 9	– – 9	– – 9
Salt	Western ditto – per bushel	– 3 –	– 3 –	– 3 –	– 3 –	– 3 –
	Southern ditto – —	– 3 7	– 3 7 ¼	– 3 7 ½	– 3 8	– 3 8 ½
	Eastern ditto – —	– – –	– 2 8	– 2 8	– 2 8	– 2 8
	Northern ditto – —	– 2 8	– 2 8	– 2 8	– 2 8	– 2 8
	Central ditto – —	– 4 6	– 4 6	– 4 6	– 4 6	– 4 6
Wine	Western ditto – per bottle	– 3 –	– 3 –	– 3 –	– 3 –	– 3 –
	Southern ditto – —	– 3 3	– 3 3	– 3 3	– 3 3	– 3 –
	Eastern ditto – —	– – –	– 1 9	– 1 9	– 1 9	– 1 9
	Northern ditto – per gallon	– 10 –	– 10 –	– 10 –	– 10 –	– 10 –
	Central ditto – per bottle	– 4 –	– 4 –	– 4 –	– 4 –	– 4 –
Brandy	Western ditto – per bottle	– 2 6	– 2 6	– 2 6	– 2 6	– 2 6
	Southern ditto – —	– 4 3	– 4 3	– 4 3	– 4 3	– 4 3
	Eastern ditto – —	– – –	– 3 3	– 3 –	– 3 –	– 3 –
	Northern ditto – per gallon	– 15 –	– 15 –	– 15 –	– 15 –	– 15 –
	Central ditto – per bottle	– 4 –	– 4 –	– 4 –	– 4 –	– 4 –
Beer	Western ditto – per bottle	– 1 3	– 1 –	– 1 –	– 1 –	– 1 –
	Southern ditto – —	– 1 3 ½	– 1 3 ½	– 1 3 ½	– 1 3 ½	– 1 3 ½
	Eastern ditto – —	– – –	– 1 –	– 1 –	– 1 –	– 1 –
	Northern ditto – per gallon	– 3 9	– 3 9	– 3 9	– 3 9	– 3 9
	Central ditto – per bottle	– 1 3	– 1 3	– 1 3	– 1 3	– 1 3
Tobacco	Western ditto – per lb.	– 1 –	– 1 –	– 1 –	– 1 –	– 1 –
	Southern ditto – – —	– 1 –	– 1 1 ¾	– 1 1 ¾	– 1 1 ½	– 1 2 ¼
	Eastern ditto – – —	– – –	– – 3	– – 2 ½	– – 2 ½	– – 3
	Northern ditto – – —	– – 4 ¾	– – 4 ½	– – 6	– – 6	– – 6
	Central ditto – – —	– 2 –	– 2 –	– 2 –	– 2 –	– 2 –
Wages for Labour:						
Domestic	Western Province, per diem	– – 6	– – 6	– – 6	– – 6	– – 6
	Southern ditto – —	– – 6 ¼	– – 6 ¼	– – 6 ¼	– – 6 ¼	– – 6 ¼
	Eastern ditto – —	– – –	– 1 –	– 1 –	– 1 –	– 1 –
	Northern ditto – per month	– 7 6	—			
	Central ditto – per diem	– 1 –	– 1 –	– 1 –	– 1 –	– 1 –
Predial	Western ditto – per diem	– – 6	– – 6	– – 6	– – 6	– – 6
	Southern ditto – —	– – 6	– – 6	– – 6	– – 6	– – 6
	Eastern ditto – —					
	Northern ditto – per month	– 9 –	—			
	Central ditto – per diem	– 1 –	– 1 –	– 1 –	– 1 –	– 1 –
Trades	Western ditto – per diem	– 1 –	– 1 –	– 1 –	– – 9	– – 9
	Southern ditto – —	– 1 – ¼	– 1 – ¼	– 1 – ¼	– 1 – ¼	– 1 –
	Eastern ditto – —	– – –	– 2 –	– 2 –	– 2 –	– 2 –
	Northern ditto – per month	1 2 6	—			
	Central ditto – per diem	– 2 –	– 2 –	– 2 –	– 2 –	– 2 –

(Extracted from the Reports of the several Government Agents.)

P. Anstruther, Colonial Secretary.

MANUFACTURES, MINES, AND FISHERIES.

RETURN of Manufactures, Mines, and Fisheries.

MANUFACTURES.	SHIPS.			MINES AND QUARRIES.			FISHERIES.				General Remarks.
Number, Name, Situation, and Description of Manufactories, Mills, Works, &c. &c.	Number of Ships Built in the Colony.	Tons Burthen.	Registered according to Law.	Number, Name, Situation, and Description of the Mines and Quarries.	Name of the Mineral Substance.	Quantity Produced, and Value in Sterling.	Number of Ships and Boats Employed. Ships.	Number of Ships and Boats Employed. Boats.	Description of Fish, and Quantity of each.	Value in Sterling.	
Western Province:										£. s. d.	
953 Looms - - The descriptions of cloth manufactured are, handkerchiefs, table-cloths, towels, and white coarse cloth used by the natives for dress, and for sails of boats.	- -	- None -	- -	17 quarries - - - - -	- - Plumbago, iron, and limestone.	- - Cannot be ascertained.	- -	2,218	- - Various descriptions; quantity cannot be ascertained.	23,995 - -	There are no regular manufactories, mills, &c. in Ceylon. Those entered in this Return being, with the exception of the steam-engines and sawing-machines, of a very inferior description. There is also no regular yard for ship-building in the island. Small sloops and schooners are, however, occasionally built.
175 Oil Mills - The descriptions of oil expressed are, cocoa-nut, gingely, and mee.											
3 Steam-engines - Cocoa-nut oil.											
Southern Province:											
683 Looms - - - - - - - - -	10	492	10	- - There are no worked mines in the province; but gems and minerals in small quantities are taken from rivulets and surface of the earth in numerous places.	- Varieties of gems, iron ore, plumbago.	- ditto -	- -	about 2,000	- ditto - ditto -	- - Cannot be ascertained.	
35 Oil Mills - Cocoa-nut oil.											
Eastern Province;											
730 Weavers' Looms - - - - - -	- -	- None -	- -	- - None - - -	- - - -	- - -	- -	340	Descriptions - 79 Quantity: No. - 542,379 Lbs. - 55,672	1,256 - 1	
8 Oil Mills - Cocoa-nut and gingely oils.											
Northern Province:											
1,814 Looms - - - - - - - -	- -	- None -	- -	- - None - - -	- - - -	- - -	- -	898 boats - 522 rafts.	- - - -	- - -	
74 Oil Mills - Cocoa-nut oil, &c.											
Central Province:											
2 Sugar Mills - - - - - - -	-	- None -	- -	- None - - -	- - - -	- - -	- -	- - -	None - - -	- - -	

(Extracted from the Reports of the Government Agents.)

P. Anstruther, Colonial Secretary.

GRANTS OF LAND - - - - - - - - -

RETURN of Lands Granted and Sold during the Year 1843.

County or District.	Number of Grants under 100 Acres.		Number of Grants above 100, not exceeding 500 Acres.		GRANTS EXCEEDING
	Number of Grants.	Number of Acres.	Number of Grants.	Number of Acres.	Name of Grantee.
		A. R. P.		A. R. P.	
Western Province -	117	1,616 2 26 $\frac{80}{100}$	15	4,276 3 2 $\frac{30}{100}$	C. Strand, esq. - - - - -
					- - ditto - - - - -
					J. Bannatyne, esq. - - - -
					- - ditto - - - - -
					W. Kersteman, esq. - - - -
					C. Elliott, esq. - - - - -
					Mr. J. Asserappa - - - -
					Lord Elphinstone - - - -
					Messrs. H. Rudd & J. J. Strachan -
					A. Vallance, esq. - - - -
					L. Jumeaux, esq. - - - -
					W. S. Soysa - - - - -
					D. Wilson, esq. - - - - -
					A. J. Gibb, esq. - - - - -
					J. Armitage, esq. - - - -
					W. Mackwood, esq. - - - -
Southern Province:					
Galle - - -	78	596 1 16 $\frac{15}{100}$	3	329 2 18 $\frac{83}{100}$	W. Austin, esq. - - - - -
					- - ditto - - - - -
					J. D. Young, esq. - - - -
					- - ditto - - - - -
					Messrs. Dawson & Co. - - -
Saffragam - -	28	279 3 16 $\frac{239}{300}$	12	3,762 1 29 $\frac{40}{100}$	- - Messrs. R. Addison, W. Dennison, and J. D. Young.
					- - ditto - - - - -
					J. Stewart, esq. - - - - -
Northern Province:					
Tenmoratchie and Patchelapalle - -	1	72 2 37	9	2,447 3 18 $\frac{25}{100}$	Messrs. Wilson, Ritchie & Co. - -
					J. G. Llewellyn, esq. - - - -
Central Province:					
Kandy - - -	16	72 1 15 $\frac{97}{100}$	- -	- - -	- - - - - - - - -
Yattinuwere - -	8	240 2 14 $\frac{56}{100}$	- -	- - -	- - - - - - - - -
Udunuwere - -	2	56 2 25 $\frac{40}{100}$	1	118 1 20	- - - - - - - - -
Udapalate - -	2	123 2 3 $\frac{76}{100}$	4	1,015 0 14 $\frac{70}{100}$	C. U. Stuart, esq. - - - -
					D. Davidson, esq. - - - -
Hewahette - -	9	312 1 12	7	2,148 2 32 $\frac{26}{100}$	C. R. Rigg, esq. - - - - -
Upper Bulatgamme -	7	141 2 13 $\frac{80}{100}$	7	1,677 0 14 $\frac{4}{100}$	Hon. P. Anstruther, esq. - - -
					H. Mackenzie and A. Robertson, esq. -
Dumbere - - -	3	221 1 11 $\frac{70}{100}$	6	2,076 3 13 $\frac{64}{100}$	- - - - - - - - -
					- - W. Austin, W. Gaskell, & G. Pride, esqrs.
Matele - - -	3	285 2 36 $\frac{44}{100}$	4	787 2 14 $\frac{36}{100}$	W. Austin and W. Sims, esqrs. - -
					- - - ditto - - - - -
					- - - ditto - - - - -
					- - - ditto - - - - -
Harrispatto - -	2	72 2 1 $\frac{36}{100}$	1	412 0 33 $\frac{40}{100}$	- - - - - - - - -
Tumpane - - -	- -	- - -	2	637 1 27	- - - - - - - - -
Badulla - - -	30	460 2 7 $\frac{36}{100}$	- -	- - -	- - - - - - - - -
					J. B. Preston, esq. - - - -
Nuwera Ellia - -	3	181 3 26	5	1,343 0 34 $\frac{40}{100}$	Messrs. Ritchie & Co. - - - -
					Capt. Gallway - - - - -
					- - ditto - - - - -
Total - - -	309	4,734 2 25 $\frac{185}{300}$	76	21,033 0 32 $\frac{58}{100}$	- - - - - - - - -

Note.—Some of the lands in the Western Province included in former returns have since been resold and inserted in this return.

- - - - - - - - - GRANTS OF LAND.

RETURN of Lands Granted and Sold during the Year 1843.

500 ACRES. Extent of Grant.	Total Number of Grants, 1843.	Total Number of Acres Granted, 1843.	Whether by Grant or Purchase.	Average Price per Acre.	Total Number of Acres granted in the Colony.	Total Number of Acres Sold.	Total Number o. Acres that remain Ungranted.
A. R. P.		A. R. P.		*s. d.*	A. R. P.	A. R. P.	
554 0 29							
639 3 5							
649 1 12							
812 1 29							
1,220 0 0							
706 1 25 50/100							
1,548 3 16							
2,849 1 16							
547 3 29	148	21,227 1 35 62/100	purchase -	16/2			
524 0 6 62/100							
672 0 23							
543 3 10 60/100							
588 1 31 75/100							
1,350 0 6							
957 3 16 44/100							
1,169 1 30 61/100							
608 1 4	83	2,166 2 37 98/100	ditto -	8/			
632 1 39							
639 3 38							
639 3 18							
639 3 26							
529 0 8	46	7,652 1 5 59/300	ditto -	6/			
536 1 32							
624 2 37							
517 3 7	12	3,646 1 24	ditto -	11/6			
608 0 1 75/100							
- - - -	16	72 1 15 97/100	ditto -	150/	327,696 0 39 217661/672000		The number of acres that remain ungranted cannot easily, or with accuracy be ascertained.
- - - -	8	240 2 14 56/100	ditto -	110/			
- - - -	3	175 0 5 40/100	ditto -	6/			
547 2 14	8	2,384 1 0 46/100	ditto -	6/			
698 0 8							
538 1 0	17	2,999 1 4 96/100	ditto -	7/			
593 1 0	16	2,928 2 19 4/100	ditto -	6/			
516 2 31 00/100							
- - - -	9	2,298 0 25 34/100	ditto -	10/			
630 3 11 92/100							
527 0 16 56/100	12	3,969 1 2 72/100	ditto -	10/			
547 3 21 44/100							
584 1 16 40/100							
605 3 5 60/100							
- - - -	3	484 2 34 78/100	ditto -	10/			
- - - -	2	637 1 27	ditto -	15/			
- - - -	30	460 2 7 86/100	ditto -	5/			
577 3 28 32/100							
5,296 3 39 6/100	12	8,457 0 5 71/100	ditto -	6/			
540 3 0							
516 0 38							
34,032 1 7 77/100	425	59,800 0 25 200/300	- - -	- - -	327,696 0 39 217661/672000		

(Extracted from the Reports of the several Government Agents.)

(signed) *P. Anstruther*, Col. Sec.

GAOLS AND PRISONERS.

WESTERN PROVINCE.

RETURN of the Gaols and Houses of Correction, and of the Number of Prisoners confined therein, for the Year ending 31 December 1843.

Name of the Prison, and where Situated.	1. Number of Prisoners the Prison is capable of containing in separate Cells.	2. Number of Prisoners the Prison is capable of containing where more than one Prisoner sleeps in one Cell.	3. Number of Prisoners in Confinement at Michaelmas 1843.																		4. Total Number of Prisoners in Confinement at Michaelmas 1843.				5. Greatest Number of Prisoners in Confinement at any one time in the Year.			
			Felons.								Misdemeanors.								Debtors.											
			Tried.				Untried.				Tried.				Untried.															
			Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.	
			M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.
Common gaol of Colombo, situated at Hulftsdorp, in the district of Colombo	12	195	–	–	88	2	–	–	3	–	–	–	31	2	–	–	13	–	–	–	7	1	–	–	143	5	–	1	157	8

Name of the Prison, and where Situated.	6. Total Number of Prisoners committed in the course of the Year.								7. Number of Prisoners who have been Committed before.						8. Number of Prisoners employed in the course of the Year.								9. Punishments for Offences within the Prison during the Year.								10. Cases of Sickness.						11. Deaths during Year.			
	Whites.				Blacks or Coloured Persons.																								Greatest Number of Sick at one time.				Total Cases of Sickness during the Year.							
	Number under 18 Years of Age.		Number who cannot Read.		Number under 18 Years of Age.		Number who cannot Read.		Once.		Twice.		Three times or more.		At Hard Labour in the Prison.		At Hard Labour out of the Prison.		At Employments not Hard Labour.		Not employed.		Whipping.		Irons.		Solitary Confinement.		Other Punishments.		Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.	
	M.	F.	M.	F.	M.	F	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.
Common gaol of Colombo—*continued*	–	–	–	–	4	–	–	–	1	–	–	–	1	–	143	3	–	–	–	–	44	4	–	–	–	–	–	–	3	–	–	–	36	4	1	–	306	4	1	–	4	1

WESTERN PROVINCE—*continued.*

1.—General Description of the Prison; whether Common Gaol, House of Correction, or otherwise? (To be accompanied by a Ground Plan of the Buildings, &c.)——Common gaol. For ground plan, *vide* Return for 1837. The rooms II J. KK. LL. and L. have been pulled down, owing to decay.

2.—Under whose Jurisdiction and Superintendence; and what Measures are adopted for securing the Visitation of the Prison by the Local Magistrates or other Authorities? (A Copy of the Rules and Regulations to be forwarded with the Return).——The Fiscal and the Judges of the Supreme Court; beyond this there is no regular visitation by magistrates or other authorities.

3.—Number of Officers, and how appointed? Do all the Officers reside in the Prison? Are Female Prisoners attended by Female Officers exclusively?——A gaoler, appointed by the Governor; and an aratchy and three gaol guards by the Fiscal. The gaoler resides in the gaol. Female prisoners are not attended by female officers.

4.—Number of Classes, Divisions, or Wards, Day-rooms, Work-rooms, and Airing-yards (with reference to Plan); and whether the same can be extended or increased?——Into six classes: one for prisoners sentenced to hard labour; one for simple imprisonment; one for untried prisoners; one for female prisoners; one for debtors, and one for lunatics. There is a yard for the airing and exercise of prisoners, and a separate enclosed space for the insane.

5.—Number of sleeping Cells, solitary or dark Cells, &c.; and if any are below Ground?——There are eleven sleeping rooms; twelve solitary cells; no dark cells, or below ground.

6.—Dietary or Weekly Allowance, and Weekly Cost per Head for the different Descriptions of Prisoners?——Food supplied by contract at 18 $\frac{3}{6}$ *d.* per week, or 2 $\frac{5}{6}$ *d.* per day to natives; and the Europeans 52 $\frac{1}{2}$ *d.* per week, or 7 $\frac{1}{2}$ *d.* per day.

7.—Allowance of Clothing and Bedding, and Cost per Head?——Natives are allowed a mat each every three months; European prisoners have each a cot, and blanket with pillow. Clothing is provided by Government. The cost per head: natives, 9 *d.*; and that to Europeans the charge varies.

8.—Hours of Labour and Exercise?—From 6 to half-past 10 A.M., and from half-past 12 to 5 P.M. The intervals for meals and exercise.

9.—Description of Employment and Hard Labour?——Breaking stones for macadamizing roads; cooking for the prison; keeping the gaol, courts, and their environs in order, and making roads near the new gaol at Wellicadde.

10.—Amount of Earnings, and how applied; in what Proportion to the Prisoners, to the Officers, or to the Fund for the Maintenance of the Prison?——None.

11.—Whether the Classification directed by the Colonial Act has been observed; if not, for what Reasons; and what Measures have been taken to remedy this Defect?——The construction of the gaol does not admit of classification; but it is in contemplation to do so.

12.—Are Convicted Prisoners prohibited from receiving Visits, or Letters, or any Articles of Food or Clothing, from their Relatives or Friends; if not, under what Restrictions?——They are allowed to see their relatives in the presence of an officer of the gaol. No food or clothing from without is allowed admission.

13.—Is there a Chapel in the Prison, or suitable Apartment for the Performance of Religious Services? How are the Prisoners separated therein?——None.

14.—What Duties are performed by the Chaplain? What Provision is made for the Instruction of the Prisoners; and are they supplied with Bibles and other suitable Books?——There is no chaplain attached to the prison. A Singhalese school is established in the gaol, under direction of the Central School Commission; about twenty prisoners attend. The necessary books of instruction are provided.

15.—Are Dissenting Ministers allowed to have access to the Prisoners; and, if so, at what Times, and under what Restrictions?——A missionary or catechist of the Wesleyan Mission Society visits the gaol almost every Sunday. There are no restrictions.

16.—What Duties are performed by the Surgeon? Are separate Buildings or Apartments provided for the Sick? ——A medical sub-assistant attends daily to administer medical aid to the sick. A separate room is set apart as an hospital, and one as a dispensary.

17.—What Diseases have been most prevalent during the Year (in reference to Columns 10 and 11, Return No. 1)? ——Fever, dysentery, mumps, &c.

18.—Reasons for Non-employment of Prisoners (in reference to Column 8)?——They are employed in strict conformity to their sentences, except when on the sick list.

19.—Reasons for Punishments, by Whipping, Irons, Solitary Confinement, or otherwise?——Whipping is resorted to in cases of insurbordination, and irons for escaping.

20.—Is there any Insane Person in Confinement? State his or her Name and Age, and for what Offence committed? How long has he or she been in Confinement; and is such Person separated from the other Prisoners?—— There are twenty-three insane prisoners; they are kept in separate buildings in the gaol. Their names and offences are as follow:

Names.	Age.	Charge.	When Committed.	Names.	Age.	Charge.	When Committed.
P. L. Misso - -	40	Insanity -	12 June 1837	R. D. A. Burtholomeusz	41	Murder -	30 Feb. 1843
Rumad - - -	28	- ditto -	11 Feb. 1840	James Connor - -	22	Insanity -	28 Apr. –
M. Ungua Ab Abuda -	43	- ditto -	8 Oct. –	O. P. Fernando - -	54	- ditto -	3 May –
Peria Tumby - -	42	- ditto -	5 May –	S. B. R. Appoohamy -	45	- ditto -	30 June –
K. S. Pieries - -	40	- ditto -	8 Oct. –	Francis Peter - -	30	- ditto -	6 July –
Appooa - - -	36	- ditto -	18 Oct. –	Andreas Tissera - -	44	- ditto -	14 Aug. –
Fayack - - -	30	- ditto -	7 Nov. –	Ledenada Anthony -	20	- ditto -	9 Sept. –
Linho Appoo - -	60	- ditto -	10 Feb. 1841	W. G. Reckerman -	52	- ditto -	27 Oct. –
Mootoo - - -	34	- ditto -	23 Feb. –	Cuppetchy - - -	28	- ditto -	3 June –
G. Ismael Libbe - -	43	Murder -	3 Oct. –	Lanchy - - -	35	- ditto -	28 Jan. –
R. Unante - - -	45	Insanity -	14 Mar. 1842	Hello - - - -	48	- ditto -	1 Dec. –
Francisco Naide - -	38	- ditto -	14 Sept. –				

21.—Are any, and what, Fees demanded of Debtors, or of any other Prisoners, either at their Admission to or Discharge from the Gaol?——None.

22.—General Observations?——None.

(signed) *J. Jumeaux*, Fiscal.

(A true copy.)

P. Anstruther, Colonial Secretary.

WESTERN PROVINCE—*continued.*

RETURN of the GAOLS and HOUSES OF CORRECTION, and of the Number of PRISONERS confined therein for the Year ending 31 December 1843.

Name of the Prison, and where Situated.	1. Number of Prisoners the Prison is capable of containing in separate Cells.	2. Number of Prisoners the Prison is capable of containing where more than one Prisoner sleeps in one Cell.	3. Number of Prisoners in Confinement at Michaelmas 1843.																		4. Total Number of Prisoners in Confinement at Michaelmas 1843.				5. Greatest Number of Prisoners in Confinement at any one time in the Year.			
			Felons.								Misdemeanors.								Debtors.											
			Tried.				Untried.				Tried.				Untried.															
			Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.	
			M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.
Common gaol of Ratnapoora, situated in the District of Saffragam - - - -	- - The gaol consists of eight rooms; five of which are appropriated to the prisoners, and capable of containing from 35 to 40 - - -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1	–	–	–	–	–	–	12	–	–	–	33	–

Name of the Prison, and where Situated.	6. Total Number of Prisoners committed in the course of the Year.								7. Number of Prisoners who have been committed before.						8. Number of Prisoners employed in the course of the Year.								9. Punishments for Offences within the Prison during the Year.								10. Cases of Sickness.				11. Deaths during Year.			
	Whites.				Blacks or Coloured Persons.																								Greatest Number of Sick at one time.				Total Cases of Sickness during the Year.							
	Number under 18 Years of Age.		Number who cannot Read.		Number under 18 Years of Age.		Number who cannot Read.		Once.		Twice.		Three times or more.		At Hard Labour in the Prison.		At Hard Labour out of the Prison.		At Employments not Hard Labour.		Not employed.		Whipping.		Irons.		Solitary Confinement.		Other Punishments.		Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.	
	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.
Common gaol of Ratnapoora — *continued*	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	17	–	–	–	16	–	–	–	3	–	–	–	–	–	–	–	1	–	–	–	8	–	–	–	–	–

WESTERN PROVINCE—*continued.*

1.—General Description of the Prison; whether Common Gaol, House of Correction, or otherwise? (To be accompanied by a Ground Plan of the Buildings, &c.)——A common gaol, consisting of eight rooms and a privy, and capable of containing from 35 to 40 prisoners. For Ground Plan, *vide* Return for 1837.

2.—Under whose Jurisdiction and Superintendence; and what Measures are adopted for securing the Visitation of the Prison by the Local Magistrates or other Authorities? (A Copy of the Rules and Regulations to be forwarded with the Return).——Under the immediate superintendence of the Deputy Fiscal of Ratnapoora. The visitation of the gaol is secured by Minutes of Government of the 10th June 1820 and 18th February 1825. There are no written rules for the regulation of the gaol of this station.

3.—Number of Officers, and how appointed? Do all the Officers reside in the Prison? Are Female Prisoners attended by Female Officers exclusively?——A turnkey appointed by Government, at the recommendation of the Fiscal. The turnkey resides in the gaol, and is in constant attendance. No female officers allowed for the female prisoners.

4.—Number of Classes, Divisions, or Wards, Day-rooms, Work-rooms, and Airing-yards (with reference to Plan); and whether the same can be extended or increased?——The gaol consists of eight rooms, which are thus occupied: viz. one for criminal prisoners; one for hospital; one for debtors; one or two, if required, for untried prisoners; one for female prisoners; one for kitchen, and one for the turnkey. The gaol is surrounded with a wall, and has an airy yard. It may be extended, if required.

5.—Number of Sleeping Cells, Solitary or Dark Cells, &c.; and if any are below ground?——None.

6.—Dietary or Weekly Allowance, and Weekly Cost per Head for the different descriptions of Prisoners?——A daily allowance of 2¼*d.* for natives, and 6*d.* for Europeans. The prisoners diet themselves.

7.—Allowance of Clothing and Bedding, and Cost per Head?——None. They provide themselves out of their daily allowance.

8.—Hours of Labour and Exercise?——From 6 to 10 A.M., and again from 12 to 5 P.M.

9.—Description of Employment and Hard Labour?——In clearing the rubbish about the public buildings, and repairing the roads in the neighbourhood of Ratnapoora.

10.—Amount of Earnings, and how applied; in what proportion to the Prisoners, to the Officers, or to the Fund for the Maintenance of the Prison?——None.

11.—Whether the Classification directed by the Colonial Act has been observed; if not, for what Reasons; and what Measures have been taken to remedy this Defect?——As stated above, a classification has been observed.

12.—Are convicted Prisoners prohibited from receiving Visits or Letters, or any Articles of Food or Clothing from their Relatives or Friends; if not, under what Restrictions?——Convicted prisoners can only be visited by their friends or relations, with the permission of the Deputy Fiscal. They are prohibited from receiving articles of food from their friends, except in extraordinary cases.

13.—Is there a Chapel in the Prison, or suitable Apartment for the performance of Religious Services? How are the Prisoners separated therein?——None.

14.—What Duties are performed by the Chaplain? What Provision is made for the Instruction of the Prisoners; and are they supplied with Bibles and other suitable Books?——None. The prisoners are in general of the Buddhist religion.

15.—Are Dissenting Ministers allowed to have access to the Prisoners; and if so, at what Times, and under what Restrictions?——None. Answered above.

16.—What Duties are performed by the Surgeon? Are separate Buildings or Apartments provided for the Sick?——The medical sub-assistant of this station attends daily when there are any sick prisoners in the gaol. A separate room is allowed to the sick.

17.—What Diseases have been most prevalent during the year (in reference to Columns 10 and 11, Return No. 1)?——Fever.

18.—Reasons for Non-employment of Prisoners (in reference to Column 8)?——They being prisoners not under sentence.

19.—Reasons for Punishments, by Whipping, Irons, Solitary Confinement, or otherwise?——There are no solitary cells, nor were there any cases of whipping during the last twelve months. Irons are only used in cases of escape.

20.—Is there any Insane Person in Confinement? State his or her Name and Age, and for what Offence committed? How long has he or she been in Confinement; and is such Person separated from the other Prisoners?——None.

21.—Are any, and what Fees demanded of Debtors, or of any other Prisoners, either at their Admission to, or Discharge from, the Gaol?——None.

22.—General Observations.——The gaol is kept clean. The prisoners are generally healthy, and their daily allowance is sufficient for their maintenance. There is a good well in the gaol.

(signed) *F. Price*, Deputy Fiscal.

(A true copy.)

P. Anstruther, Colonial Secretary.

WESTERN PROVINCE—*continued.*

RETURN of the GAOLS and HOUSES OF CORRECTION, and of the Number of PRISONERS confined therein, for the Year ending 31 December 1843.

Name of the Prison, and where Situated.	1. Number of Prisoners the Prison is capable of containing in separate Cells.	2. Number of Prisoners the Prison is capable of containing where more than one Prisoner sleeps in one Cell.	3. Number of Prisoners in Confinement at Michaelmas 1843.																		4. Total Number of Prisoners in Confinement at Michaelmas 1843.				5. Greatest Number of Prisoners in Confinement at any one time in the Year.			
			Felons.								Misdemeanors.								Debtors.											
			Tried.				Untried.				Tried.				Untried.															
			Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.	
			M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.
Common gaol of Kurnegalle, situated in the District of Seven Korles - - -	None	About 40 may be conveniently accommodated.	-	-	-	-	-	-	1	-	-	-	1	-	-	-	1	-	-	-	1	-	-	-	4	-	-	-	29	-

Name of the Prison, and where Situated.	6. Total Number of Prisoners Committed in the course of the Year.								7. Number of Prisoners who have been Committed before.						8. Number of Prisoners Employed in the course of the Year.								9. Punishments for Offences within the Prison during the Year.								10. Cases of Sickness.						11. Deaths during Year.			
	Whites.				Blacks or Coloured Persons.																								Greatest Number of Sick at one Time.				Total Cases of Sickness during the Year.							
	Number under 18 Years of Age.		Number who cannot Read.		Number under 18 Years of Age.		Number who cannot Read.		Once.		Twice.		Three times or more.		At Hard Labour in the Prison.		At Hard Labour out of the Prison.		At Employments not Hard Labour.		Not Employed		Whipping.		Irons.		Solitary Confinement.		Other Punishments.		Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.	
	M.	F.	M.	F.	M.	F	M.	F.	M.	F	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.
Common Gaol of Kurnegalle—*continued.*	-	-	-	-	-	-	45	1	1	-	-	-	-	-	-	-	15	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	5	-	-	-	8	-	-	-	-	-

WESTERN PROVINCE—*continued.*

1.—General Description of the Prison; whether Common Gaol, House of Correction, or otherwise? (To be accompanied by a Ground Plan of the Buildings, &c.)——A common gaol. For ground plan *vide* Return for 1837.

2.—Under whose Jurisdiction and Superintendence; and what Measures are adopted for securing the Visitation of the Prison by the Local Magistrates or other Authorities? (A Copy of the Rules and Regulations to be forwarded with the Return.)——The Deputy Fiscal has the super intendence of the gaol.

3.—Number of Officers, and how appointed? Do all the Officers reside in the Prison? Are Female Prisoners attended by Female Officers exclusively?——A turnkey and peons, varying according to the number of prisoners in the gaol. The fixed establishment is two. The turnkey resides in it. There are no female attendants.

4.—Number of Classes, Divisions, or Wards, Day-rooms, Work-rooms, and Airing-yards (with reference to Plan); and whether the same can be extended or increased?——The gaol is ill adapted for the due classification of the prisoners. The females are confined in the room marked in the Plan, No. 1; No. 2 is used as a room for the sick; No. 3 for prisoners not under sentence and for debt; and No. 4 for convicts.

5.—Number of Sleeping-cells, Solitary or Dark Cells, &c.; and if any are below Ground?—— The prisoners sleep in the rooms as above described. There are no solitary or dark cells.

6.—Dietary or Weekly Allowance, and Weekly Cost per Head for the different descriptions of Prisoners?——The prisoners receive batta per head as follows:

		Weekly Allowance.
		s. *d.*
Europeans	For further examination	5 3
	Hard labour	3 6
	Under sentence	3 6
Burghers	For further examination	3 6
	Hard labour	1 9
	Under sentence	1 9
Natives	For further examination	2 –½
	Hard labour	1 9
	Under sentence	1 9

7.—Allowance of Clothing and Bedding, and Cost per Head?——A mat as often as is required, at a cost of about 6*d.* per annum.

8.—Hours of Labour and Exercise?——From six in the morning to five o'clock in the evening. Two hours allowed in the morning for breakfast, and from five o'clock to six in the evening for dinner; after six o'clock all are locked up in their respective rooms.

9.—Description of Employment and Hard Labour?——Cleaning about the Government buildings and roads, &c., and breaking stones.

10.—Amount of Earnings, and how applied; in what Proportion to the Prisoners, to the Officers, or to the Fund for the Maintenance of the Prison?——The prisoners earn nothing.

11.—Whether the Classification directed by the Colonial Act has been observed? If not, for what Reasons; and what Measures have been taken to remedy this Defect?——The accommodation of the gaol does not admit of the classes being kept in separate apartments.

12.—Are Convicted Prisoners prohibited from receiving Visits, or Letters, or any Articles of Food or Clothing from their Relatives or Friends? If not, under what Restrictions?——They are prevented from receiving visits, except on the special permission of the Deputy Fiscal. They are prohibited from receiving letters (except through the Deputy Fiscal) or clothing; but any supply of food from their relatives or friends is strictly prohibited.

13.—Is there a Chapel in the Prison, or suitable Apartment for the performance of Religious Services? How are the prisoners separated therein?——There is none.

14.—What Duties are performed by the Chaplain? What Provision is made for the Instruction of the Prisoners; and are they supplied with Bibles and other suitable Books?——There is no chaplain nor provision for the prisoners' instruction. In general the prisoners profess the religion of Buddhu.

15. Are Dissenting Ministers allowed to have access to the Prisoners; and, if so, at what Times, and under what Restrictions?——No application has ever been made by dissenting ministers; there would be no objection to visits from them.

16.—What Duties are performed by the Surgeon? Are separate Buildings or Apartments provided for the Sick?——The medical sub-assistant attends the prisoners when required. The apartment, No. 2, described in the Ground Plan, is set apart for sick prisoners.

17. What Diseases have been most prevalent during the Year (in reference to Columns 10 and 11, Return No. 1)?——Fever and dysentery.

18.—Reasons for Non-Employment of Prisoners (in reference to Column 8)?——Illness.

19.—Reasons for Punishments, by Whipping, Irons, Solitary Confinement, or otherwise?—— No punishments are inflicted without the sanction of the District Court.

20.—Is there any Insane Person in Confinement? State his or her Name and Age, and for what offence committed? How long has he or she been in Confinement; and is such Person separated from the other Prisoners?——None.

21.—Are any, and what Fees demanded of Debtors, or of any other Prisoners, either at their Admission to, or Discharge from the Gaol?——None.

22.—General Observations?——The prison is too slightly constructed to afford security, and there is no dependence to be placed on such persons as can be procured for the situation of gaol peons. The pay being lower than the hire of common or day labourers, no persons of character can be found to hold the situation.

(signed) *W. Morris*, Deputy Fiscal.

(A true copy.)

P. Anstruther, Colonial Secretary.

SOUTHERN PROVINCE. - - - - - - - - - -

RETURN of the Gaols and Houses of Correction, and of the Number

Name of the Prison, and where situated.	1. Number of Prisoners the Prison is capable of containing in separate Cells.	2. Number of Prisoners the Prison is capable of containing where more than one Prisoner sleeps in one Cell.	3. NUMBER OF PRISONERS IN							
			FELONS.							
			Tried.				Untried.			
			Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.	
			M.	F.	M.	F.	M.	F.	M.	F.
Common gaol of Galle, situated within the Fort of Galle - - - -	There are only two cells, either of which is capable of containing one prisoner. There is sufficient accommodation in the gaol for 90 prisoners, and this in three large rooms of nearly an equal size -	The prison is capable of containing 90 prisoners - -	–	–	19	–	–	–	9	–
The bridewell, situated within the Fort of Galle -	There are no cells; the gaol consists only of four separate rooms - - - - - -	ditto - 50	–	–	–	–	–	–	9	–
Common gaol of Matura, within the Fort of Matura - - - -	This prison has no separate sleeping cells. It consists of three wards; one for the accommodation of convicts and prisoners for trial, one for females, and one for debtors, with two hospitals attached to the prison. The first ward can contain about 150, the second about 12, and the third about 25 prisoners - - -	ditto - 150	–	–	4	3	–	–	21	–
Common gaol of Tangalle, situated within the Fort of Tangalle - - -	This prison has no separate sleeping cells; one large room is assigned for the reception of the prisoners in general - - -	ditto - 100	–	–	2	–	–	–	1	–
Common gaol of Hambantotte, situated in the district of Hambantotte -	This prison has no separate sleeping cells; it has five wards. There is an hospital detached, to accommodate the sick. Such convicts at hard labour as are required for the public works at the station are kept in this prison. Three of the rooms can contain about six prisoners each; the others 40 each - - -	ditto - 300	–	–	–	–	–	–	–	–
		Total - - -	–	–	25	3	–	–	40	–

Name of the Prison, and where situated.	6. Total Number of Prisoners Committed in the course of the Year.								7. Number of Prisoners who have been Committed before.						8. Number of Prisoners of the			
	Whites.				Blacks or Coloured Persons.				Once.		Twice.		Three times or more.		At Hard Labour in the Prison.		At Hard Labour out of the Prison.	
	Number under 18 Years of Age.		Number who cannot Read.		Number under 18 Years of Age.		Number who cannot Read											
	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.
Common gaol of Galle -	–	–	–	–	1	–	21	–	–	–	–	–	–	–	1	–	18	–
The bridewell - - -	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Common gaol of Matura -	–	–	–	–	–	–	–	–	–	–	–	–	–	–	54	5	–	–
Common gaol of Tangalle -	–	–	–	–	3	–	62	–	–	–	2	–	–	–	–	–	17	–
Common gaol of Hambantotte	–	–	–	–	2	–	1	–	–	–	–	–	–	–	–	–	50	–
Total - - -	–	–	–	–	6	–	84	–	–	–	2	–	–	–	55	5	85	–

- - - - - - - - - - SOUTHERN PROVINCE.

of Prisoners Confined therein, for the Year ending 31 December 1843.

- - - - - - - - - 3. CONFINEMENT AT MICHAELMAS 1843.												4.				5.			
MISDEMEANORS.								DEBTORS.				Total Number of Prisoners in Confinement at Michaelmas 1843.				Greatest Number of Prisoners in Confinement at any one time in the Year.			
Tried.				Untried.															
Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.	
M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.
1	–	6	–	–	–	2	–	–	–	–	–	1	–	36	–	1	–	36	–
–	–	–	–	–	–	–	–	–	–	2	–	–	–	11	–	–	–	11	–
–	–	–	–	–	–	2	–	–	–	–	–	–	–	27	3	–	–	27	3
–	–	3	–	–	–	7	–	–	–	3	–	–	–	16	–	–	–	16	–
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
1	–	9	–	–	–	11	–	–	–	5	–	1	–	90	3	1	–	90	3

- - 8. employed in the course Year.				9. Punishments for Offences within the Prison during the Year.								10. Cases of Sickness.								11. Deaths during Year.			
												Greatest Number of Sick at one time.				Total Cases of Sickness during the Year.							
At Employments not Hard Labour.		Not employed.		Whipping.		Irons.		Solitary Confinement.		Other Punishments.		Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.	
M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.
2	–	1	–	–	–	–	–	–	–	–	–	–	–	4	–	–	–	91	–	–	–	–	–
–	–	11	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
–	–	2	–	–	–	–	–	–	–	–	–	–	–	2	–	–	–	14	–	–	–	–	–
–	–	48	–	–	–	–	–	–	–	–	–	–	–	3	–	–	–	3	–	–	–	–	–
1	–	–	–	–	–	–	–	–	–	–	–	–	–	20	–	–	–	174	–	–	–	–	–
3	–	62	–	–	–	–	–	–	–	–	–	–	–	29	–	–	–	272	–	–	–	–	–

SOUTHERN PROVINCE—*continued.*

1. General Description of the Prison; whether Common Gaol, House of Correction, or otherwise? (To be accompanied by a Ground Plan of the Buildings, &c.)——They are all common gaols. That part of the gaol at Galle designated the bridewell was established to extend the system of classification. In the bridewell petty offenders, women, and prisoners committed for trial, are alone confined. The civil prison is in the same compound. For Ground Plans of the buildings, *vide* Return for 1837.

2. Under whose Jurisdiction and Superintendence; and what Measures are adopted for securing the Visitation of the Prison by the local Magistrates or other Authorities? (A copy of the Rules and Regulations to be forwarded with the Return.)—— Under the jurisdiction of the several district Judges, and under the superintendence of the Fiscal of the Southern Province or his deputies, of whom there is one at each station. The Judges of the Supreme Court on circuit visit the gaols at Galle, Matura, and Tangalle. The district Judges, the Fiscal, and his deputies, visit the several gaols frequently and at uncertain times. There are no written rules or regulations.

3. Number of Officers, and how appointed? Do all the Officers reside in the Prison? Are Female Prisoners attended by Female Officers exclusively?——There is a gaoler in charge of each prison, and a number of peons to assist him, corresponding with the number of prisoners in the gaol. The gaoler is appointed by Government, and the messengers by the fiscal; they all reside within the prison. There are no female officers attached to the gaols.

4. Number of Classes, Divisions or Wards, Day-rooms, Work-rooms, and Airing-yards (with reference to Plan); and whether the same can be extended or increased?——The gaol of Galle has three spacious wards, a hospital, two cells, two small rooms, and the gaoler's apartment. There is a spacious verandah, and a yard in front of the rooms of the principal division. The bridewell is composed of four moderate-sized rooms, one of which is appropriated to prisoners confined for debt, and a large yard shaded with bread-fruit trees. The lock-up house also forms a part of this prison. The Matura gaol has three spacious wards, used as sleeping apartments, with two detached rooms, which serve as a hospital. The Tangalle gaol consists of only one room. The Hambantotte gaol is a quadrangular building, consists of three large wards, a hospital, gaoler's room, and wards for females and prisoners for trial, with a guardhouse in the entrance or gateway.

5. Number of Sleeping Cells, Solitary or Dark Cells, &c., and if any are below Ground?——*Vide* answer to the last question. There are no cells below ground.

6. Dietary or Weekly Allowance, and Weekly Cost per Head for the different Descriptions of Prisoners?——All the criminal prisoners are rationed by contract, the weekly cost of which per head somewhat differs; viz.

—	—	At Galle.	At Matura.	At Tangalle.	At Hambantotte.
		s. d.	*s. d.*	*s. d.*	*s. d.*
		1 6½	1 7¼	1 7¼	2 2¼
Prisoners for debt - - -	Europeans - - - -	5 3	5 3	5 3	5 3
	Burghers - - - -	3 6	3 6	3 6	3 6
	Natives - - - -	1 9	1 9	1 9	1 9

7. Allowance of Clothing and Bedding, and Cost per Head?——At Galle, Matura, Tangalle, and Hambantotte the prisoners are subsisted by contracts, and as they receive no money allowance in these prisons, clothing and bedding are supplied to them, the first of which consists of only a few yards of calico or coarse cloth wrapped round their waists, and the latter of a mat.

8. Hours of Labour and Exercise?——The hours of labour in all the gaols are from six o'clock in the morning until ten, and from noon till five in the afternoon. Prisoners not at labour are allowed to take exercise in the yard until the prison is locked up, at half-past six.

9. Description of Employment and Hard Labour?——The convicts are employed in all public works, under the directions of the Government.

10. Amount of Earnings, and how applied; in what proportion to the Prisoners, to the Officers, or to the Fund for the Maintenance of the Prison?——The prisoners being exclusively employed on public works, as above stated, there is no fund accruing from their earnings. Those who are not under sentence of hard labour find no inducement for the exercise of industry.

11. Whether the Classification directed by the Colonial Act has been observed; if not, for what Reasons; and what Measures have been taken to remedy this Defect?——The only classification which is adopted consists in the allotment of the prisoners to the sleeping apartments, the worst characters being confined in the same rooms, and separated from those of better conduct; excepting this, no other classification is, from the general character of the people, found to be necessary, or from the gaol accommodation applicable.

12. Are Convicted Prisoners prohibited from receiving Visits, or Letters, or any Articles of Food or Clothing, from their Relatives or Friends; if not, under what Restrictions?——They are altogether restricted, except by special permission of the Fiscal or his deputy.

13. Is there a Chapel in the Prison, or suitable Apartment for the Performance of Religious Services? How are the Prisoners separated therein?——There is no chapel or place set apart for religious worship.

14. What Duties are performed by the Chaplain? What Provision is made for the Instruction of the Prisoners, and are they supplied with Bibles and other suitable Books?——The chaplain never attends. No provision is made for the instruction of the prisoners. No Bibles or other books supplied.

15. Are Dissenting Ministers allowed to have access to the Prisoners; and if so, at what times, and under what Restrictions? ——There are no restrictions to the visit of the missionaries.

16. What Duties are performed by the Surgeon? Are separate Buildings or Apartments provided for the Sick?——A medical officer attends the several gaols, and separate apartments are provided for the sick.

17. What Diseases have been most prevalent during the Year (in reference to Columns 10 and 11, Return No. 1.)——Fever and dysentery.

18. Reasons for Non-employment of Prisoners (in reference to Column 8)?——They are not employed, not being sentenced to labour.

19. Reasons for Punishments, by Whipping, Irons, Solitary Confinement, or otherwise?——It is seldom found necessary to punish the prisoners for breach of gaol discipline; but when these occur, confinement in the stocks is resorted to.

20. Is there any Insane Person in Confinement? State his or her Name and Age, and for what Offence committed? How long has he or she been in Confinement; and is such Person separated from the other Prisoners?——None.

21. Are any, and what Fees demanded of Debtors, or of any other Prisoners, either at their Admission to, or Discharge from the Gaol?——There are no fees demanded.

22. General Observations?——No further observations occur to me as worthy of mention.

(signed) *G. H. Cripps*, Fiscal.

(A true copy.)

P. Anstruther, Colonial Secretary.

EASTERN PROVINCE.

RETURN of the Gaols and Houses of Correction, and of the Number of Prisoners Confined therein, for the Year ending 31st December 1843.

Name of the Prison, and where Situated.	1. Number of Prisoners the Prison is capable of containing in separate Cells.		2. Number of Prisoners the Prison is capable of containing where more than one Prisoner sleeps in one Cell.	3. Number of Prisoners in Confinement at Michaelmas 1843.																		4. Total Number of Prisoners in Confinement at Michaelmas 1843.				5. Greatest Number of Prisoners in Confinement at any one time in the Year.			
				Felons.								Misdemeanors.								Debtors.											
				Tried.				Untried.				Tried.				Untried.															
				Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.	
	Rooms.	Cells.		M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.
Common Gaol of Trincomale, situated in the District of Trincomale:																													
Criminal gaol	4	6	125	–	–	6	–	–	–	–	–	–	–	18	1	–	–	–	–	–	–	–	–	21	1	–	–	29	–
Civil gaol	3	1	75	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	6	2	–	–	6	2	–	–	10	2
Common gaol of Batticaloa, situated in the island Poliantivoe	There are separate rooms for male and female prisoners, but no cells.		74	–	–	–	–	–	–	–	–	–	–	1	–	–	–	–	–	–	–	–	–	2	–	–	–	8	–
Total	7	7	274	–	–	6	–	–	–	–	–	–	–	19	1	–	–	–	–	–	–	6	2	–	–	29	3	–	–	47	2

Name of the Prison, and where Situated.	6. Total Number of Prisoners Committed in the course of the Year.								7. Number of Prisoners who have been Committed before.						8. Number of Prisoners employed in the course of the Year.								9. Punishments for Offences within the Prison during the Year.								10. Cases of Sickness.						11. Deaths during Year.			
	Whites.				Blacks or Coloured Persons.																								Greatest Number of Sick at one Time.				Total Cases of Sickness during the Year.							
	Number under 18 Years of Age.		Number who cannot Read.		Number under 18 Years of Age.		Number who cannot Read.		Once.		Twice.		Three Times or more.		At Hard Labour in the Prison.		At Hard Labour out of the Prison.		At Employments not Hard Labour.		Not employed.		Whipping.		Irons.		Solitary Confinement.		Other Punishments.		Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.	
	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.
Common Gaol of Trincomale:																																						
Criminal gaol	–	–	1	1	6	–	28	3	32	2	5	1	3	–	2	–	40	3	–	–	2	–	3	–	6	–	1	–	33	6	–	1	6	1	–	3	74	7	–	–	–	–
Civil gaol	–	–	–	–	–	–	20	12	–		–	–	–	–	–	–	–	–	–	–	54	18	–	–	–	–	–	–	–	–	–		–	–	–	–	–	–	–	–	–	–
Common gaol of Batticaloa	–	–	–	–	–	–	11	12	–	–	–	–	–	–	1	–	28	1	2	1	19	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total	–	–	1	1	6	–	59	27	32	2	5	1	3	–	3	–	68	4	2	1	75	18	3	–	6	–	1	–	33	6	–	1	6	1	–	3	74	7	–	–	–	–

EASTERN PROVINCE—*continued.*

1.—General Description of the Prison; whether Common Gaol, House of Correction, or otherwise? (To be accompanied by a Ground Plan of the Buildings, &c.)——Common gaol. For Ground Plan, *vide* Returns of 1837.

2.—Under whose Jurisdiction and Superintendence; and what Measures are adopted for securing the Visitation of the Prison by the Local Magistrates or other Authorities? (A copy of the Rules and Regulations to be forwarded with the Return.)——Under the immediate superintendence of the Fiscal and his deputy, who visit the gaol constantly. The district Judge visits the gaol when necessary.

3.—Number of Officers, and how Appointed; do all the Officers reside in the Prison; are Female Prisoners attended by Female Officers exclusively?——Seven officers, appointed by the Governor and Fiscal, one of which, the gaoler, resides within the walls of the prison. No female officers are allowed by Government to attend the female prisoners.

4.—Number of Classes, Divisions, or Wards, Day-rooms, Work-rooms, and Airing-yards (with reference to Plan); and whether the same can be extended or increased?——Three classes; three corresponding wards. No work-rooms: no separate day-rooms. There is a yard of sufficient extent attached to each gaol, to which the prisoners have access during their leisure hours.

5.—Number of Sleeping Cells, Solitary or Dark Cells, &c.; and if any are below Ground?——Fourteen sleeping cells; no solitary or dark cells, nor any below ground.

6.—Dietary or Weekly Allowance, and Weekly Cost per Head for the different Descriptions of Prisoners?——The prisoners of all descriptions are supplied with food twice a day. The cost of each head per day is as follows: European, 7 $\frac{5}{8}$*d.*; burgher, 4 $\frac{5}{8}$*d.*; native, 3 $\frac{3}{4}$*d.*

7.—Allowance of Clothing and Bedding, and Cost per Head?——Clothing is supplied at 6*s.* per head; bedding is seldom used by the natives of Ceylon, except by the sick in hospital.

8.—Hours of Labour and Exercise?——From 6 to 10 A. M., thereafter to rest for two hours, and again from 12 to 5 P. M.

9.—Description of Employment and Hard Labour?——The prisoners are employed at any public works, at the discretion of the Government agent.

10. Amount of Earnings, and how Applied; in what proportion to the Prisoners, to the Officers, or to the Fund for the Maintenance of the Prison?——None.

11.—Whether the Classification directed by the Colonial Act has been observed; if not, for what Reasons; and what Measures have been taken to remedy this Defect?——As much classification is observed as the accommodation of the prison will admit of.

12.—Are Convicted Prisoners prohibited from receiving Visits or Letters, or any Articles of Food or Clothing, from their Relatives or Friends; if not, under what Restrictions?——Visits are not admitted inside the gaol. Letters are not received by convicts. Food and clothing from the relatives are allowed after the same are examined.

13.—Is there a Chapel in the Prison, or suitable Apartment for the performance of Religious Services; how are the Prisoners separated therein?——There is no chapel, nor any required.

14.—What Duties are performed by the Chaplain; what Provision is made for the Instruction of the Prisoners; and are they supplied with Bibles and other suitable Books?——There is no chaplain nor school attached to the gaol. The prisoners are not supplied with Bibles or other books; there is no demand for either.

15.—Are Dissenting Ministers allowed to have access to the Prisoners; and if so, at what times, and under what Restrictions?——There is no hinderance to dissenting ministers having access to prisoners, but I know of no instance of their having visited them, the prisoners being generally heathen.

16.—What Duties are performed by the Surgeon; are separate buildings or Apartments provided for the sick?——The gaol hospital is under the charge of the senior medical officer at the station, and a medical sub-assistant attends daily. A large commodious room is appropriated as an hospital for the sick.

17.—What Diseases have been most prevalent during the Year (in reference to Columns 10 and 11, Return No. 1)?——Fever.

18.—Reasons for Non-employment of Prisoners (in reference to Column 8)?——Civil prisoners, and prisoners sentenced to imprisonment without hard labour.

19.—Reasons for Punishments; by Whipping, Irons, Solitary Confinement, or otherwise?——Prisoners sentenced by the Supreme Court, or courts-martial, to solitary confinement, are subjected to such confinement. Those sentenced to be imprisoned at hard labour in chains wear light irons on their legs. Prisoners are not otherwise subjected to irons.

20.—Is there any Insane Person in Confinement? State his or her Name and Age, and for what Offence committed? How long has he or she been in Confinement; and is such Person separated from the other Prisoners?——There were two lunatic prisoners, separate from others; their names are as follows: viz. Seeudy, aged about 26 years, committed on the 18th August 1841; and Sidemberry Armogam, aged about 39 years, committed on the 19th May 1842. They were discharged upon the report of the medical attendant of the gaol.

21.—Are any, and what Fees demanded of Debtors, or of any other Prisoners, either at their Admission to, or Discharge from the Gaol?——None.

22.—General Observations?——The prison is generally sufficient in extent for the number of prisoners confined. Both gaols are substantial buildings, and all classes of prisoners are well lodged.

(signed) *J. S. Rodney*, Fiscal.

(A true copy.)

P. Anstruther, Colonial Secretary.

NORTHERN PROVINCE.

RETURN of the Gaols and Houses of Correction, and of the Number of Prisoners confined therein, for the Year ending 31 December 1843.

Name of the Prison, and where situated.	1. Number of Prisoners the Prison is capable of containing in separate Cells.	2. Number of Prisoners the Prison is capable of containing where more than one Prisoner sleeps in one Cell.	3. Number of Prisoners in Confinement at Michaelmas 1843.																		4. Total Number of Prisoners in Confinement at Michaelmas 1843.				5. Greatest Number of Prisoners in Confinement at any one time in the Year.			
			Felons.								Misdemeanors.								Debtors.											
			Tried.				Untried.				Tried.				Untried.															
			Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.	
			M.	F.	M.	F.	M	F.	M.	F.	M.	F	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M	F.	M.	F.
Common gaol of Jaffnapatam, situated within the Fort of Jaffnapatam	There is no provision for separate cells.	There are 12 rooms and a condemned cell in gaol. The rooms are capable of containing altogether, with proper attention to their ventilation, about 312 prisoners.	–	–	47	–	–	–	13	–	1	–	47	13	–	–	4	–	–	–	8	–	1	–	119	13	–	–	152	4
Common gaol of Manar, situated within the Fort of Manar.	No separate cells.	40	–	–	4	–	–	–	–	–	–	–	6	–	–	–	1	–	–	–	–	–	–	–	11	–	–	–	22	–
Common gaol of Mulletivoe, situated within the Fort of Mulletivoe	There is no provision for separate cells.	There are 3 rooms. The rooms are capable of containing altogether, 25 prisoners.	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Common gaol of Anuradapoora, situated at Anuradapoora	There is no provision for confining prisoners in separate cells.	12	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–

(continued)

Northern Province—(*continued*.)

RETURN of the Gaols and Houses of Correction, and of the Number of Prisoners confined therein, for the Year ending 31 December 1843.

Name of the Prison, and where situated.	6. Total Number of Prisoners committed in the course of the Year.								7. Number of Prisoners who have been Committed before.						8. Number of Prisoners employed in the course of the Year.								9. Punishments for Offences within the Prison during the Year.								10. Cases of Sickness.						11. Deaths during Year.			
	Whites.				Blacks or Coloured Persons.																								Greatest Number of Sick at one time.				Total Cases of Sickness during the Year.							
	Number under 18 Years of Age.		Number who cannot Read.		Number under 18 Years of Age.		Number who cannot Read.		Once.		Twice.		Three times or more.		At Hard Labour in the Prison.		At Hard Labour out of the Prison.		At Employments not Hard Labour.		Not employed.		Whipping.		Irons.		Solitary Confinement.		Other Punishments.		Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.	
	M.	F.	M.	F.	M.	F.	M.	F	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M	F.	M .	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.
Common gaol of Jaffnapatam—*continued*	–	–	–	–	20	3	284	42	16	1	4	–	1	–	6	24	238	–	52	1	237	17	17	–	1	–	1	–	30	–	–	–	13	–	–	–	191	4	–	–	1	–
Common gaol of Manar—*continued*	–	–	–	–	–	–	60	6	–	–	–	–	–	–	–	–	30	2	–	–	30	4	–	–	–	–	–	–	–	–	–	–	7	–	–	–	39	–	–	–	–	–
Common gaol of Mulletivoe—*continued*	–	–	–	–	2	–	49	1	6	–	3	–	1	–	–	–	52	–	–	–	20	–	–	–	–	–	1	–	–	–	–	–	3	–	–	–	10	–	–	–	–	–
Common gaol of Anuradapoora—*continued*	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	2	–	–	–	1	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–

NORTHERN PROVINCE—*continued.*

1.—General Description of the Prison; whether Common Gaol, House of Correction, or otherwise? (To be accompanied by a Ground Plan of the Buildings, &c.)——They are all common gaols. The gaol of Jaffna is not a building erected expressly for the purpose of a gaol, but is composed of buildings which were originally military quarters. The material is brick (in some part coral) and mortar, covering tile. The boundary at the back is the main wall and rampart of the fortress. For Ground Plan, *vide* Return for 1837. The gaol of Mulletivoe consists of three rooms of some old stores.

2.—Under whose Jurisdiction and Superintendence; and what Measures are adopted for securing the Visitation of the Prison by the Local Magistrates or other Authorities? (A copy of the Rules and Regulations to be forwarded with the Return.)——The gaol of Jaffna is within the jurisdiction of the district Judge of Jaffna, and in the charge and under the immediate superintendence of the Fiscal of the Northern. Copies of the Minute of the 18th February 1825, requiring a weekly visitation and report by the fiscal, and of that of the 10th June 1820, requiring a monthly visitation and report by the provincial (now district Judge) and the fiscal, have already been forwarded. Under the orders of Government this latter report has been made quarterly instead of monthly. It has not for a long time been furnished. The other gaols are under the jurisdiction and general superintendence of the district Judge of the districts in which they are situated, and the immediate superintendence of the Fiscal of the Northern Province. The weekly report on these gaols is furnished as for Jaffna, but not the quarterly one.

3.—Number of Officers, and how appointed? Do all the Officers reside in the Prison? Are Female Prisoners attended by Female Officers exclusively?——Jaffna: A gaoler and an assistant gaoler, appointed by Government, and eight turnkeys, nominated by the Fiscal. The gaoler and assistant-gaoler also constantly reside in the prison. There are no female officers.—Manar: Two turnkeys, appointed by the Fiscal of the Northern Province.—Mulletivoe: None.—Anuradapoora: No officers specially appointed for this peculiar purpose.

4.—Number of Classes, Divisions, or Wards, Day-rooms, Work-rooms, and Airing-yards (with reference to Plan); and whether the same can be extended or increased?——Jaffna: The prisoners are kept in eight separate wards. The burgher debtors in the ward, No. 1; prisoners from the Singhalese districts, under sentence of the Supreme Court, in Nos. 2 and 8; those under sentence of the district courts, in No. 3; females in No. 4; those from the Tamil districts, under sentence of the Supreme Court, in No. 5; native debtors, in No. 6; and those for trial in the 7th. A plan to admit of complete separation of the different classes was made some years ago, but the execution of the work has not yet been determined on.—Manar: There are only two rooms within the old fort of Manar. The rooms are not in themselves secure, but from the situation are tolerably so. An estimate has been submitted for some improvement; the work has been commenced on.—Mulletivoe: There are three separate rooms. More might be made available for the purpose were there any necessity for more space, which there does not appear to be. A small gaol is in progress of construction, completed in 1844.—Anooradapoora: Only one room of 12 by 16 feet. The gable of one end extended to 10 feet; partially protected by a low wall, to serve as an accommodation for peon guard or sentry. Whole building 26 feet by 12, exclusive of walls.

5.—Number of Sleeping Cells, Solitary or Dark Cells, &c.; and if any are below Ground?——Jaffna: There are no separate sleeping-cells, and no solitary or dark cells. The other gaol: None.

6.—Dietary or Weekly Allowance, and Weekly Cost per Head for the different Descriptions of Prisoners?——The weekly allowance per head is at the rate following to each description of prisoners:

	Prisoners for Debt.	Prisoners for Trial.	Prisoners employed at Hard Labour.	Prisoners under Sentence.	Prisoners for Debt to the Crown.
	s. d.	*s. d.*	*s. d.*	*s. d.*	*s. d.*
Europeans - - -	5 3	5 3	3 6	3 6	5 3
Burghers - - -	3 6	3 6	2 7½	1 9	1 9
Natives - - -	1 2	1 3¾	1 3¾	1 2	1 2

Orders have been given to introduce the system of dieting, which has been deferred till the required cook-room and store can be provided for. It is now intended to make provisions of a temporary nature for this, and to introduce the system immediately.

7.—Allowance of Clothing and Bedding, and Cost per Head?——Jaffna: No separate allowance. The other Gaols: None.

8.—Hours of Labour and Exercise?——The hours of labour are from 6 to 10, and from 12 to 5. The prisoners within the walls, not at hard labour, are allowed the range of the yards all day.

9.—Description of Employment and Hard Labour?——The labour is almost always on the roads in the immediate vicinity; construction and repair. The details are mainly the quarrying of material and removing it in wheelbarrows.—Manar and Mulletivoe: Employed in public works and buildings.—Anuradapoora: Clearing the vicinity of underwood, &c.

Appendix, No. 2.

CEYLON.

Gaols and Prisoners.

NORTHERN PROVINCE—*continued.*

10.—Amount of Earnings, and how applied; in what proportion to the Prisoners, to the Officers, or to the Fund for the Maintenance of the Prison?——Jaffna: The system referred to in this question is not in force. The other gaols: None.

11.—Whether the Classification directed by the Colonial Act has been observed; if not, for what Reasons; and what Measures have been taken to remedy this Defect?——Jaffna: No Act on this subject has been published in Ceylon:—Manar and Mulletivoe: None.—Anuradapoora: Inapplicable.

12.—Are Convicted Prisoners prohibited from receiving Visits, or Letters, or any Articles of Food or Clothing, from their Relatives or Friends; if not, under what Restrictions?——They are allowed to receive letters, and articles of food and clothing, &c., to communicate for a few minutes with visitors at the wicket door in the outer gate of the prison, between the hours of 10 and 12; no such visitors are admitted into the gaol. By recent instructions the rules established by the last Prison Act for England are about to be introduced to some extent.

13.—Is there a Chapel in the Prison, or suitable Apartment for the performance of Religious Services? How are the Prisoners separated therein?——Jaffna: There is no provision of the kind. The other gaols: None.

14.—What Duties are performed by the Chaplain? What Provision is made for the Instruction of the Prisoners; and are they supplied with Bibles and other suitable Books?——Jaffna: No provision is made for the instruction of the prisoners; no books are supplied; the prisoners are mostly heathens. The other gaols: None.

15.—Are Dissenting Ministers allowed to have access to the Prisoners; and, if so, at what times, and under what Restrictions?——Jaffna: This question is shown by the answer to the preceding to be inapplicable. The other gaols: None.

16.—What Duties are performed by the Surgeon? Are separate Buildings or Apartments provided for the Sick?——Jaffna: The wards Nos. 9, 10, and 11, with the adjoining premises, are appropriated to the sick; the gaol is daily visited by a subordinate medical officer, and occasionally by the staff assistant-surgeon. It appears by the nature of the mention of the subject in the rules referred to by me in the concluding general observations in this return, that it is intended to provide for a competent surgeon to be placed in charge of the prison, a measure which it is extremely desirable should be adopted.—Manar: There is no separate apartment for the sick; a medical sub-assistant attends when his services are required.—Mulletivoe: The sick are attended by a medical sub-assistant.—Anuradapoora: A medical sub-assistant attends when required; no separate apartments.

17.—What Diseases have been most prevalent during the Year (in reference to Columns 10 and 11, Return No. 1)?——Jaffna and Manar: The most prevalent disease appears to have been fever.—Mulletivoe and Anuradapoora: None.

18.—Reasons for Non-employment of Prisoners (in reference to Column 8)?——Prisoners sentenced to hard labour are never exempted, excepting from sickness incapacitating them from labour, a point always determined by the surgeon.

19.—Reasons for Punishments, by Whipping, Irons, Solitary Confinement, or otherwise?——Punishment by solitary confinement has occasionally during the past years been resorted to, under sentence of the District Court. Irons to the legs are only used by sentence of the Supreme Court. Prisoners guilty of riot are confined in the stocks or restrained by handcuffs. Disobedience and insubordination was until recently visited with corporal punishment, but the Fiscal being no longer a magistrate has not now the power to inflict this; recourse is therefore, of necessity, had to the District Court on all occasions calling for such punishment. An order has recently been passed to empower the Fiscal to inflict moderate corporal punishment.

20.—Is there any Insane Person in Confinement? State his or her Name and Age, and for what Offence committed? How long has he or she been in Confinement; and is such Person separated from the other Prisoners?——Jaffna: there are two persons in confinement; one named Edmond Thirle, aged 25 years, and committed for being insane, and has been in gaol for nearly four months; and the other, named Welopulle Nicholan, aged 30 years, and has been in gaol for nearly 16 months. The other gaols: None.

21.—Are any, and what Fees demanded of Debtors, or of any other Prisoners, either at their Admission to, or Discharge from the Gaol?——Jaffna: No fees are demanded. The other gaols: None.

22.—General Observations.——Jaffna: The gaol might be considered crowded, with reference to the habits of Europeans, but it is not so with reference to those of the natives, at their own houses. The returns show that the prisoners are not unhealthy; and another test of the general salubrity of the gaol is, the appearance of the prisoners. Those at hard labour attract general observation, from their stout, healthy appearance. A sufficiency of food of a better description than most of them get at home, with regular exercise, is probably the cause of this. The objections to the system, indeed, are all of the contrary nature; imprisonment, even with hard labour, is not made sufficiently disagreeable to the natives; and there are difficulties arising from the customs of the country, and character of the only persons who can be procured as gaol attendants, in making it so. The attention of the Governor has recently been much directed to the whole subject of prison discipline, and provisions has been made by Ordinance for empowering the Fiscal to inflict moderate punishment on refactory prisoners, and some rules have been enjoined for observance preparatory to providing by Ordinance for a system of labour within the gaol, with separate confinement at night. The other gaols: None.

(signed) *P. A. Dyke*, Fiscal.

(A true copy.)
P. Anstruther, Colonial Secretary.

CENTRAL PROVINCE.

99.

RETURN of the Gaols and Houses of Correction, and of the Number of Prisoners confined therein, for the Year ending 31st December 1843.

Name of the Prison, and where Situated.	1. Number of Prisoners the Prison is capable of containing in separate Cells.	2. Number of Prisoners the Prison is capable of containing where more than one Prisoner sleeps in one Cell.	3. Number of Prisoners in Confinement at Michaelmas 1843.																		4. Total Number of Prisoners in Confinement at Michaelmas 1843.				5. Greatest Number of Prisoners in Confinement at any one time in the Year.			
			Felons.								Misdemeanors.								Debtors.											
			Tried.				Untried.				Tried.				Untried.															
			Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.	
			M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.
Common gaol of Kandy, situated in the town of that name	17	200	–	–	32	–	–	–	30	–	–	–	25	–	–	–	9	–	–	–	7	–	–	–	103	–	–	–	163	9
Common gaol of Matele, situated in the town of that name	15	30	–	–	–	–	–	–	–	–	–	–	–	–	–	–	10	–	–	–	–	–	–	–	10	–	–	–	9	–
Common gaol of Badulla, situated in the town of that name	4	50	–	–	–	–	–	–	–	–	–	–	17	–	–	–	4	–	–	–	2	–	–	–	23	–	–	–	31	–
Common gaol of Nuwera Ellia, situated in the town of that name	8	16	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	44	–
Total	–	–	–	–	32	–	–	–	30	–	–	–	42	–	–	–	23	–	–	–	9	–	–	–	136	–	–	–	247	9

Name of the Prison, and where Situated.	6. Total Number of Prisoners Committed in the course of the Year.								7. Number of Prisoners who have been Committed before.						8. Number of Prisoners employed in the course of the Year.								9. Punishments for Offences within the Prison during the Year.								10. Cases of Sickness.						11. Deaths during Year.			
	Whites.				Blacks or Coloured Persons.																								Greatest Number of Sick at one time.				Total Cases of Sickness during the Year.					
	Number under 18 Years of Age.		Number who cannot Read.		Number under 18 Years of Age.		Number who cannot Read.		Once.		Twice.		Three times or more.		At Hard Labour in the Prison.		At Hard Labour out of the Prison.		At Employments not Hard Labour.		Not employed.		Whipping.		Irons.		Solitary Confinement.		Other Punishments.		Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.	
	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.
Common gaol of Kandy	–	–	–	1	12	–	342	13	9	–	1	1	1	–	–	–	259	7	–	–	39	4	–	–	–	–	–	–	–	–	–	–	24	–	–	–	214	–	–	–	23	–
Common gaol of Matele	–	–	–	–	–	–	–	–	–	–	2	–	1	–	–	–	6	–	–	–	2	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Common gaol of Badulla	–	–	–	–	1	–	–	–	–	–	3	–	–	–	–	–	31	1	–	–	2	–	–	–	–	–	–	–	–	–	–	–	3	–	–	–	50	–	–	–	1	–
Common gaol of Nuwera Ellia	–	–	–	–	–	–	–	–	1	–	–	–	–	–	–	–	36	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total	–	–	–	1	13	–	342	13	10	–	6	1	2	–	–	–	332	8	–	–	43	4	–	–	–	–	–	–	–	–	–	–	27	–	–	–	264	–	–	–	24	–

Appendix, No. 2.

CEYLON.

Gaols and Prisoners.

CENTRAL PROVINCE—*continued.*

1.—General description of the Prison; whether Common Gaol, House of Correction, or otherwise? (To be accompanied by a Ground Plan of the Buildings, &c.)——The gaol consists of fourteen cells of various dimensions, with a verandah in front of them, forming an oblong square, with an internal yard and privy attached thereto. There are also at one end of the building, on the outside of the square, two cells, one for female criminal prisoners, and the other for female civil prisoners. At the opposite end are two similar apartments, one of which is used for male civil prisoners, and the other as a guard-room. For Ground Plan, *vide* Return for 1837.

2.—Under whose Jurisdiction and Superintendence, and what Measures are adopted for securing the Visitation of the Prison by the Local Magistrates or other Authorities? (A copy of the Rules and Regulations to be forwarded with the Return.)——The gaol is generally visited by one of the judges of the Supreme Court during the sessions. A copy of the instructions to the gaoler has already been forwarded.

3.—Number of Officers, and how appointed? Do all the Officers reside in the Prison? Are Female Prisoners attended by Female Officers exclusively?——A gaoler and an overseer, appointed by the governor, and two turnkeys and fourteen attendant watchers of the convicts employed at hard labour, appointed by the Fiscal. The only officer who resides in the gaol is one turnkey; and there are no female attendants.

4.—Number of Classes, Divisions, or Wards, Day-rooms, Work-rooms, and Airing-yards (with reference to Plan); and whether the same can be extended or increased?——The wards Nos. 2, 3, 8, 9, 10, 11, 12, 13, 14, and 15 are for the male criminal prisoners; Nos. 4 and 5 the gaol hospital; No. 6 for the military prisoners; No. 1 for the prisoners for trial; No. 16 for the male civil prisoners; No. 17 for the female civil prisoners; and No. 18 for the female criminal prisoners, as per Plan. The gaol was considerably enlarged in 1835; it affords accommodation for the prisoners, but is not considered to provide the means of security.

5.—Number of Sleeping Cells, Solitary or Dark Cells, &c.; and if any are below Ground?—— There are two solitary cells, no dark cells, and none below ground.

6.—Dietary or Weekly Allowance, and Weekly Cost per Head for the different descriptions of Prisoners?——All criminal prisoners are rationed by contract. The rates at present are, for Europeans and burghers, at 5 $\frac{3}{4}$*d.*, and native prisoners at 1*s.* 6 $\frac{3}{4}$*d.* each per week.

7.—Allowance of Clothing and Bedding, and Cost per Head?——Europeans and burghers are furnished with clothing and cots, and the natives with mats to sleep on, and blue cotton cloths, purchased by Government at the market price. The average amount expense of clothing for an European or burgher is 1*l.*, and for a native 3*s.* quarterly.

8.—Hours of Labour and Exercise?——From 6 to 10 A.M., and again from 12 to 5 P.M.

9.—Description of Employment and Hard Labour?——The repair or construction of streets, roads, and public buildings.

10.—Amount of Earnings, and how applied; in what proportion to the Prisoners, to the Officers, or to the Fund for the Maintenance of the Prison?——None; the services of the prisoners who are under sentence of hard labour being applied to public works.

11.—Whether the Classification directed by the Colonial Act has been observed; if not, for what Reasons, and what Measures have been taken to remedy this Defect?——A classification is observed, as far as local circumstances and the accommodation in the gaol will permit.

12.—Are Convicted Prisoners prohibited from receiving Visits or Letters, or any articles of Food or Clothing, from their Relatives or Friends; if not, under what Restrictions?——They are prohibited from receiving visits, &c. without the special permission of the Fiscal or his deputy. Employed as they are, the prevention of communication with others is not practicable.

13.—Is there a Chapel in the Prison, or suitable Apartment for the performance of Religious Services? How are the Prisoners separated therein?——There is no chaplain appointed for the gaol, but the Church Missionaries residing in Kandy visit the gaol voluntarily every Sunday and perform Divine service. They likewise distribute religious tracts to such of the prisoners as desire to read them. The proportion of the prisoners confined in the gaol who are Christians is very small.

14. What Duties are performed by the Chaplain? What Provision is made for the Instruction of the Prisoners; and are they supplied with Bibles and other suitable Books?——*Vide* answer to the last question.

15.—Are Dissenting Ministers allowed to have access to the Prisoners; and if so, at what Times, and under what Restrictions?——No application for the attendance of one having been made, no specific rule has been laid down in this respect. No objection can be anticipated against the compliance with such a proposal.

16.—What Duties are performed by the Surgeon? Are separate Buildings or Apartments provided for the Sick?——One of the native medical sub-assistants in the Colonial establishment stationed in Kandy attends the sick in gaol every morning. The sick are kept in a separate apartment.

17.—What Diseases have been most prevalent during the Year (in reference to Columns 10 and 11, Return No. 1)?——Fever, dysenteria acute, diarrhœa, varicella, ulcers, pleuritis.

18.—Reasons for Non-employment of Prisoners (in reference to Column 8)?——Exemption from hard labour is regulated by the provisions in the sentence.

19.—Reasons for Punishments by Whipping, Irons, Solitary Confinement, or otherwise?—— No punishment is scarcely ever inflicted beyond that which has been awarded by the sentences.

20.—Is there any Insane Person in Confinement? State his or her Name and Age, and for what Offence committed? How long has he or she been in Confinement; and is such Person separated from the other Prisoners?——None.

21.—Are any and what Fees demanded of Debtors, or of any other Prisoners, either at their Admission to, or Discharge from the Gaol?——No fees are ever demanded.

22.—General Observations.——None occur beyond the preceding remarks.

(signed) *K. Mackenzie,* Deputy Fiscal.

(A true copy.)

P. Anstruther, Colonial Secretary.

ORDINANCE enacted by the Governor of *Ceylon*, with the Advice and Consent of the Legislative Council thereof.

No. 8.

C. Campbell.

To apply a Sum not exceeding 141,063 *l.* to the Contingent Service of the Year 1843.

WHEREAS the contingent expenditure required for the service of the government of this island for the year 1843, and not specially sanctioned by Her Majesty's Government, has been estimated at the sum of 141,063 *l.*

1. It is therefore hereby enacted by the Governor of Ceylon, with the advice and consent of the Legislative Council thereof, that a sum not exceeding 141,063 *l.* shall be, and the same is hereby charged upon the revenue of this island, for the contingent service of the year 1843.

2. And it is further enacted, that out of the said sum of 141,063 *l.* there shall and may be issued and applied any sum or sums of money not exceeding 52,154 *l.*, to defray the charges for the civil contingent service of the year 1843, as hereinafter more particularly expressed; that is to say, any sum or sums of money not exceeding 459 *l.*, to defray the expenses of the department of the colonial secretary; and any sum or sums of money not exceeding 3,115 *l.* to defray the expenses of the department of the treasurer and commissioner of stamps; and any sum or sums of money not exceeding 50 *l.* to defray the expenses of the department of the auditor and accountant-general and controller of revenue; and any sum or sums of money not exceeding 3,050 *l.* to defray the expenses of the department of the principal civil medical officer; and any sum or sums of money not exceeding 350 *l.* to defray the expenses of the department of the superintendent of the botanic garden; and any sum or sums of money not exceeding 181 *l.* to defray the expenses of the department of the master attendant of Colombo; and any sum or sums of money not exceeding 5 *l.* to defray the expenses of the department of the master attendant of Galle; and any sum or sums of money not exceeding 20 *l.* to defray the expenses of the department of the master attendant of Trincomale; and any sum or sums of money not exceeding 192 *l.* to defray the expenses of the department of the archdeacon; and any sum or sums of money not exceeding 5 *l.* to defray the expenses of the department of the Queen's visitor; and any sum or sums of money not exceeding 5 *l.* to defray the expenses of the department of the colonial chaplain of the Scotch church; and any sum or sums of money not exceeding 15,445 *l.* to defray the expenses of the departments of the several government agents; and any sum or sums of money not exceeding 800 *l.* to defray the expenses incurred by the governments of India on account of this island; and any sum or sums of money not exceeding 400 *l.* to defray the expenses incurred by the colonial agents in India; and any sum or sums of money not exceeding 500 *l.* to defray the expenses incurred by the colonial agent in London; and any sum or sums of money not exceeding 12,577 *l.* in addition to fixed establishment and stores, to defray the expenses of the department of the civil engineer and surveyor-general for the undermentioned services and works, provided that the total expenditure shall not exceed 18,000 *l.*: viz., for contingent salaries 50 *l.*, for tools and instruments 250 *l.*, for elephants 170 *l.*, for travelling expenses 120 *l.*, and for miscellaneous charges 50 *l.*; for general service 1,874 *l.*, for surveying 2,000 *l.*, for incidental repairs of public buildings and works 4,350 *l.*, for incidental repairs of roads, &c. within towns 3,105 *l.*, for carrying on works already sanctioned by the Legislative Council 4,124 *l.*, for supplying stone to be broken by prisoners 520 *l.*, and for new works, the cost of each of which shall be under 200 *l.*, 1,309 *l.*; for other new works, viz. for building salt-stores and watch-houses at the salt-pans, in the Putlam district, and for filling up the salt marshes in the island of Carretivoe, 700 *l.*, for building sheds and for sinking wells for the use of native travellers on the northern road between Putlam and Marchicotte 200 *l.*, for building offices for the assistant agent and district judge at Kaigalle 200 *l.*, for building a bridge at Goyapane, on the main road from Galle to Matura, 215 *l.*, for building a wooden bridge over the Gindurah river at Wakwelle 298 *l.*, for raising and forming a road along the beach at Jaffna, from the south-west corner of the esplanade to the ferry in the north esplanade, being the approaches to the proposed new custom-house, 500 *l.*, and for a new set of offices for the civil engineer and surveyor-general's department at Kandy 341 *l.*, government moiety for building a church at Colombo 1,200 *l.*, in sums not exceeding the amount of private contributions, government moiety for altering and improving the building in Fort Frederick at Trincomale, at present used as a church, 219 *l.*, in sums not exceeding the amount of private contributions, government moiety for building a church at Kandy 1,500 *l.*, in sums not exceeding the amount of private contributions, and government moiety in aid of public works to be undertaken by private individuals, in sums not exceeding the amount of private contributions, 200 *l.*

And any sum or sums of money not exceeding 12,000 *l.*, in addition to fixed establishment and stores, to defray the expenses of the department of the commissioner of roads, for the undermentioned services and works, provided that the total expenditure shall not exceed 24,000 *l.*: viz., for the salaries of the establishment of the commissioner of roads 297 *l.*, for the salaries of two officers to be employed in tracing and opening new roads 547 *l.* 10 *s.*, for the salaries of four officers superintending pioneers 547 *l.* 10 *s.*, for the general service of the central province 330 *l.*, for tools and instruments 500 *l.*, for elephants 258 *l.*,

258 *l.*, for clothing for four divisions of pioneers 550 *l.*, for the travelling expenses of the commissioner of roads and officers of his department 450 *l.*, and for miscellaneous charges 350 *l.*; for the ordinary and necessary repairs of roads, &c. including unexpended balances of unfinished estimates of previous years: viz., for the Colombo road 5,000 *l.*, for the road from Ambepusse to Kurnegalle, Kandy, and Dambool, on the Trincomale road, 1,400 *l.*, for the road from Kurnegalle to Putlam 400 *l.*, for the road from Colombo to Jaffna 1,000 *l.*, for the road from Colombo to Galle 1,000 *l.*, for the road from Galle to Hambantotte 500 *l.*, for the road from Negombo to Veangodde 250 *l.*, for the road from Kandy to Trincomale 1,000 *l.*, for the road from Kandy to Nuwera-Ellia 800 *l.*, for the road from Kandy to Badulla 300 *l.*, for the road from Badulla to Nuwera-Ellia 400 *l.*, for the road from Galle to Baddegamme 100 *l.*, for the road from Colombo to Hanwelle, Avisawelle, Ruanwelle, &c. 800*l.*, for the road from Caltura to Aggelawatte 250 *l.*, for the road from Gampola to Tallegamme 1,000 *l.*, for the road from Badulla to the limits on the Hambantotte line of road 800 *l.*, and for the road from Badulla towards Saffragam, on the Happootella line, 500 *l.*; for surveying, tracing, and opening new lines of road in the several provinces 6,000 *l.*, for unforeseen contingencies 2,000 *l.*, and for donations in aid of works to be undertaken by the inhabitants 500 *l.*; for the following works in the northern province: viz., for the repairs of roads 250 *l.*, for the new road from Jaffna to Batticotta 1,000 *l.*, for the restoration and repair of cross-roads 200 *l.*, and for carrying on works already sanctioned by the Legislative Council 150 *l.*

And any sum or sums of money not exceeding 3,000 *l.* to keep open the canal between Caltura and Putlam.

3. And it is further enacted, that out of the said sum of 141,063 *l.* there shall and may be issued and applied any sum or sums of money not exceeding 21,563 *l.* to defray the charges for the revenue contingent service of the year 1843, as hereinafter more particularly expressed; that is to say, any sum or sums of money not exceeding 18,050 *l.* to defray the expenses of the departments of the several government agents; and any sum or sums of money not exceeding 1,240 *l.* to defray the expenses of the department of the customs; and any sum or sums of money not exceeding 1,373 *l.* to defray the expenses of the department of the postmaster-general; and any sum or sums of money not exceeding 900 *l.* to defray the expenses of the department of the warehouse-keeper.

4. And it is further enacted, that out of the said sum of 141,063 *l.* there shall and may be issued and applied any sum or sums of money not exceeding 13,457 *l.* to defray the charges for the judicial contingent service of the year 1843, as hereinafter more particularly expressed; that is to say, any sum or sums of money not exceeding 515 *l.* to defray the expenses of the department of the Queen's advocate; and any sum or sums of money not exceeding 1,689 *l.* to defray the expenses of the department of the registrar of the supreme court; and any sum or sums of money not exceeding 2,778 *l.* to defray the expenses of the departments of the several district judges; and any sum or sums of money not exceeding 7,199 *l.* to defray the expenses of the departments of the several fiscals; and any sum or sums of money not exceeding 1,274 *l.* to defray the expenses of the department of the superintendent of police; and any sum or sums of money not exceeding 2 *l.* to defray the expenses of the department of the commissioner of the loan board.

5. And it is further enacted, that out of the said sum of 141,063 *l.* there shall and may be issued and applied any sum or sums of money not exceeding 10,000 *l.* to defray the charges for the military contingent service of the year 1843, as hereinafter more particularly expressed; that is to say, any sum or sums of money not exceeding 1,990 *l.* to defray the expenses of the general and garrison staff; and any sum or sums of money not exceeding 583 *l.* to defray regimental expenses; and any sum or sums of money not exceeding 1,569 *l.* to defray military pensions; and any sum or sums of money not exceeding 100 *l.* to defray the expenses of the royal engineer department; and any sum or sums of money not exceeding 2,000 *l.* to defray the expenses of the barrack department; and any sum or sums of money not exceeding 3,758 *l.*, in addition to fixed establishment and stores, to defray the expenses of the royal engineer department for the undermentioned military services and works, provided that the total expenditure shall not exceed 6,758 *l.*; viz. for general service, including small repairs to barracks, &c. 940 *l.*, for incidental repairs throughout the command 2,000 *l.*, for the probable amount of balances on sanctioned services for preceding years 2,000 *l.*, and for new works, &c., the cost of each of which shall be under 200 *l.*, 1,061 *l.*; for other new works, viz. at Colombo, for altering and improving No. 6 barrack, to be appropriated as a sergeant's mess-room, regimental-store, school-room, and schoolmaster sergeant's quarter 450 *l.*, for building a new regimental guardhouse 400 *l.* for repairing and improving the offices at present occupied by the deputy quartermaster general and staff officer 400 *l.*, for altering and improving the mounted orderly stables at Mount Lavinia 200 *l.*, and for replacing the present cadjan roof on No. 2 room of No. 1 barrack by a trussed roof 230 *l.*; at Trincomale, for cantoning 25 married men of the detachment of the Ceylon rifle regiment 287 *l.*, for cantoning 25 married men of the gun lascars 287 *l.*, for constructing a barrack to accommodate 110 single men of the detachment of the Ceylon rifle regiment, and 10 single men of the gun lascars 480 *l.*, and for repairing the commandant's quarter 382 *l.*; at Kandy, towards the construction of the new barrack to accommodate a service company, in prolongation of No. 5 barrack, 1,000 *l.*

6. And it is further enacted, that out of the said sum of 141,063 *l.*, there shall and may be issued and applied any sum or sums of money not exceeding 41,889 *l.* to defray the charges

charges for the commissariat contingent service of the year 1,843 *l.*, as hereinafter more particularly expressed; that is to say, any sum or sums of money not exceeding 31,089 *l.* to defray the expenses of the department of the deputy commissary-general; and any sum or sums of money not exceeding 800 *l.* to defray the expenses incurred by the colonial agents in India; and any sum or sums of money not exceeding 10,000 *l.* to defray the expenses incurred by the colonial agent in London.

7. And it is further enacted, that out of the said sum of 141,063 *l.* there shall and may be issued and applied any sum or sums of money not exceeding 2,000 *l.* to defray the charges for the miscellaneous contingent service of the year 1843, as hereinafter more particularly expressed; that is to say, any sum or sums of money not exceeding 2,000 *l.* to meet unforeseen expenses on occasions of emergency of the department of the treasurer.

8. And it is further enacted, that the treasurer of the said colony shall issue and pay the said several sums to such persons for the purposes hereinbefore mentioned, upon such days and in such proportions as the governor for the time being, by any warrant or order in writing, to be signed by him, shall from time to time order and direct; and that the payments so to be made, shall be charged upon and payable out of the revenues of the said colony.

9. And it is further enacted, that the said treasurer shall in his accounts, from time to time, be allowed credit for any sum or sums of money paid by him in pursuance of such warrant or order in writing as aforesaid; and that the receipt or receipts of the respective persons to whom the same shall be so paid, shall be a full and valid discharge to the said treasurer in passing his said accounts, for any such sum or sums as shall be therein mentioned; and that he shall and do receive credit for the same accordingly.

Passed in Council the 8th day of September 1842.

Kenneth Mackenzie,
Acting Clerk to the Council.

Published by order of his Excellency the Governor.

P. Anstruther,
Colonial Secretary.

I.—ESTIMATE of the Probable Expenses for the undermentioned Services, forming a Charge on the Treasury of *Ceylon*, for the Year 1843.

CIVIL CONTINGENT CHARGES.

An Estimate of the Sums which may be required to meet Civil Contingent Charges of several Departments.

	£.	£.	£.
Colonial Secretary.			
Salaries { Supplementary	119		
Salaries { Contingent	120		
Printing Office	25		
Bookbinding Office	45		
Miscellaneous	150		
		459	
Treasurer and Commissioner of Stamps.			
Salaries: Contingent	92		
Pensions and Allowances	400		
Freight of Specie	150		
Conveyance of Treasure	30		
Government Vessels, including Coal and cost of conveyance of Overland Mails, whether by sea or land	2,293		
Miscellaneous	150		
		3,115	
Auditor and Accountant-General and Comptroller of Revenue.			
Salaries: Contingent	30		
Miscellaneous	20		
		50	
Principal Civil Medical Officer.			
Salaries: Contingent	2,212		
Leper Hospital	250		
Pettah Hospital	348		
Miscellaneous	240		
		3,050	
Superintendent of the Botanic Garden.			
Salaries: Contingent	300		
Miscellaneous	50		
		350	

(*continued*)

Appendix, No. 2.

CEYLON.

	£.	£.	£.
Master Attendant of Colombo.			
Salaries: Contingent	81		
Miscellaneous	100		
		181	
Master Attendant of Galle.			
Miscellaneous	-	5	
Master Attendant of Trincomale.			
Miscellaneous	-	20	
Archdeacon.			
Salaries - Supplementary	12		
Salaries - Contingent	130		
Miscellaneous	50		
		192	
Queen's Visitor.			
Miscellaneous	-	5	
Colonial Chaplain of the Scotch Church.			
Miscellaneous	-	5	
Government Agents.			
Salaries: Contingent	1,200		
Pensions and Allowances	1,000		
Charitable Allowances, and in aid of Friend-in-Need Societies	3,200		
Medical Charges	1,800		
Education	4,558		
In aid of Missions in Ceylon	500		
In aid of Public Libraries	150		
For the improvement of the Veddahs	150		
Temples	182		
Queen's House Gardens at Colombo	25		
Pavilion Garden and Grounds at Kandy	180		
Government Suits	500		
Miscellaneous	2,000		
		15,445	
Governments of India.			
Bishop's College Students at Calcutta	150		
Medical College Students at Calcutta	600		
Miscellaneous	50		
		800	
Colonial Agents in India.			
Commission and Interest	300		
Miscellaneous	100		
		400	
Colonial Agent in London.			
Miscellaneous	-	500	
			24,577
Civil Engineer and Surveyor-General.			
An Estimate of the Sums which may be required towards the execution of the undermentioned Services and Works, in addition to Fixed Establishment and Stores	-	- -	12,577
Salaries: Contingent	50		
Tools and Instruments	250		
Elephants	170		
Travelling Expenses	120		
Miscellaneous	50		
		640	
Charges brought to Account by the Government Agents.			
Western Province.			
For General Service	500		
For Surveying	500		
For Incidental Repairs of Public Buildings and Works	2,300		
For Incidental Repairs of Roads, &c. within the Town of Colombo	1,400		
For carrying on Works already sanctioned by the Legislative Council	2,532		
For supplying Stone to be broken by Prisoners	520		
For New Works under 200 *l.* each	177		
For other New Works.			
Building Salt Stores and Watch-houses at the Salt Pans in the Putlam district, and filling up the Salt Marshes in the Island of Carretivoe	700		
Building Sheds and sinking Wells for the use of Native Travellers in the Northern Road between Putlam and Marchicotte	200		
Building Offices for the Assistant Agent and District Judge at Kaigalle	200		
Government moiety for building a Church at Colombo	1,200		
		10,229	
Southern Province.			
For General Service	274		
For Surveying	500		
For Incidental Repairs of Public Buildings and Works	500		
For Incidental Repairs of Roads, &c. within the Town of Galle	300		
For carrying on Works already sanctioned by the Legislative Council	500		
For New Works under 200 *l.* each	164		
For other New Works.			
Building a Bridge at Goyapane, on the main road from Galle to Matura	215		
Building a Wooden Bridge over the Gindurah River at Wakwelle	298		
		2,751	

	£.	£.	£.
Eastern Province.			
For General Service	250		
For Incidental Repairs of Public Buildings and Works	200		
For Incidental Repairs of Roads, &c. within the town of Trincomale	150		
For carrying on Works already sanctioned by the Legislative Council	188		
Government moiety for altering and improving the Building in Fort Frederick, at Trincomale, at present used as a Church	219		
		1,007	
Northern Province.			
For General Service	350		
For Incidental Repairs of Public Buildings and Works	750		
For Incidental Repairs of Roads, &c. within the town of Jaffna	255		
For carrying on Works already sanctioned by the Legislative Council	604		
For New Works under 200 *l.* each	200		
For other New Works.			
Raising and forming a Road along the Beach at Jaffna, from the S. W. corner of the Esplanade to the Ferry in the N. Esplanade, being the approaches to the proposed new Custom-house	500		
		2,659	
Central Province.			
For General Service	500		
For Surveying	1,000		
For Incidental Repairs of Public Buildings and Works	600		
For Incidental Repairs of Roads, &c. within the town of Kandy	1,000		
For carrying on Works already sanctioned by the Legislative Council	300		
For New Works under 200 *l.* each	768		
For other New Works.			
A new set of Offices for the Civil Engineer and Surveyor-general's Department at Kandy	341		
Government moiety for building a Church at Kandy	1,500		
		6,009	
Government moiety in aid of Public Works, to be undertaken by private Individuals, in sums not exceeding the amount of private contributions		200	
Provided that the Total Expenditure of the Civil Engineer and Surveyor-general's Department, inclusive of Fixed Establishment, Stores and all other Charges, shall not exceed 18,000 *l.*		23,495	

Recapitulation.

	£.
Contingent Salaries	50
Tools and Instruments	250
Elephants	170
Travelling Expenses	120
Miscellaneous Charges	50
General Services	1,874
Surveying	2,000
Incidental Repairs of Public Buildings and Works	4,350
Incidental Repairs of Roads, &c. within Towns	3,105
Carrying on Works already sanctioned by the Legislative Council	4,124
Supplying Stone to be broken by Prisoners	520
New Works under 200 *l.* each	1,309
Other New Works	2,454
Government Moiety for Building, &c. Churches	2,919
Government Moiety in aid of Works to be undertaken by the Inhabitants	200
	£. 23,495

Commissioner of Roads.			
An Estimate of the Sums which may be required towards the execution of the undermentioned Services and Works, in addition to Fixed Establishment and Stores		- -	12,000
Salaries: Supplementary	£. 297 –		
Two Officers to be employed in tracing and opening New Roads, at 15 *s.* each per diem	547 10		
Four Officers superintending Pioneers at 7 *s.* 6 *d.* each per diem	547 10		
General Service: Central Province	330 –		
Tools and Instruments	500 –		
Elephants	258 –		
Clothing for Four Divisions of Pioneers	550 –		
Travelling Expenses of the Commissioner of Roads and Officers of his Department	450 –		
Miscellaneous	350 –		
		3,830	

(*continued*)

Appendix, No. 2.

CEYLON.

CHARGES BROUGHT TO ACCOUNT BY THE GOVERNMENT AGENTS.

ROADS.

	£.	£.	£.
Ordinary and Necessary Repairs of Roads, &c.			
Including unexpended Balances of unfinished Estimates of previous Years.			
Colombo Road	5,000		
Ambepusse to Kurnegalle, Kandy, and Dambool on the Trincomale Road	1,400		
Kurnegalle to Putlam	400		
Colombo to Jaffna	1,000		
Colombo to Galle	1,000		
Galle to Hambantotte	500		
Negombo to Veangodde	250		
Kandy to Trincomale	1,000		
Kandy to Nuwera-Ellia	800		
Kandy to Badulla	300		
Badulla to Nuwera-Ellia	400		
Galle to Baddegamme	100		
Colombo to Hanwelle, Avisawelle, Ruanwelle, &c.	800		
Caltura to Aggelawatte	250		
Gampolla to Tallegamme	1,000		
Badulla to the Limits on the Hambantotte Line of Road	800		
Badulla towards Saffiegam on the Happootella Line	500		
		15,500	
Surveying, tracing, and opening New Lines of Road in the several Provinces		6,000	
Unforeseen Contingencies		2,000	
Donations in aid of Works to be undertaken by the Inhabitants		500	
Northern Province.			
Repairs of Roads in the Northern Province	250		
New Road from Jaffna to Batticotta	1,000		
Restoration and Repair of Cross Roads	200		
For carrying on Works already sanctioned by the Legislative Council	150		
		1,600	
Provided that the Total Expenditure of the Commissioner of Roads' Department, inclusive of Fixed Establishment, Stores, and all other Charges shall not exceed 24,000 *l.*		29,430	
CANAL.			
An Estimate of the Sum which may be required to keep open the Canal between Caltura and Putlam			3,000
TOTAL CIVIL CONTINGENT CHARGES		£.	52,154

II.—ESTIMATE of the Probable EXPENSES for the undermentioned Services, forming a Charge on the Treasury of *Ceylon*, for the Year 1843.

REVENUE CONTINGENT CHARGES.

An ESTIMATE of the Sums which may be required to meet REVENUE CONTINGENT CHARGES of several Departments.

	£.	£.
GOVERNMENT AGENTS.		
Salaries: Contingent	1,000	
Pensions and Allowances	100	
For the collection of the Grain Revenue	3,500	
For the collection of the Arrack Revenue	1,800	
For the collection of the Salt Revenue and the Manufacture of Salt	6,000	
For the collection of Cinnamon and Surveys of Cinnamon Gardens	3,133	
For the collection of the Assessment Tax	209	
For the inspection, &c. of the Pearl Banks	268	
Costs of Government Suits	460	
Commission on the Sale of Revenue Stamps	80	
Miscellaneous	1,500	
		18,050
CUSTOMS.		
Salaries: Contingent	500	
For the Construction, &c. of Grain-sheds, Watch-huts, &c.	140	
Miscellaneous	600	
		1,240
POSTMASTER-GENERAL.		
Salaries { Supplementary	18	
Salaries { Contingent	449	
Kandy Mail Coach	132	
Matura Mail Coach	100	
Kurnegalle Mail Contractors	80	
For the construction, &c. of Tappal-huts, &c.	78	
Miscellaneous	516	
		1,373

	£.	£.
WAREHOUSE-KEEPER.		
Salaries: Contingent	175	
Gunny Pauls for embaling Cinnamon	450	
Miscellaneous	275	
		900
TOTAL REVENUE CONTINGENT CHARGES £.		21,563

III.—ESTIMATE of the Probable EXPENSES for the undermentioned Services, forming a Charge on the Treasury of *Ceylon*, for the Year 1843.

JUDICIAL CONTINGENT CHARGES.

An ESTIMATE of the Sums which may be required to meet JUDICIAL CONTINGENT CHARGES of several Departments.

	£.	£.
QUEEN'S ADVOCATE.		
Salaries: Contingent	509	
Miscellaneous	6	
		515
REGISTRAR OF THE SUPREME COURT.		
Salaries { Supplementary	87	
Salaries { Contingent	87	
Circuit Expenses of the Supreme Court	1,500	
Miscellaneous	15	
		1,689
DISTRICT JUDGES.		
Salaries { Supplementary	928	
Salaries { Contingent	900	
Commission on the sale of Judicial Stamps	300	
Miscellaneous	650	
		2,778
FISCALS.		
Salaries { Supplementary	1,099	
Salaries { Contingent	900	
Batta to Prisoners, and other Prison Charges	3,300	
Batta and Travelling Expenses of Witnesses before the Supreme Court	1,200	
Miscellaneous	700	
		7,199
SUPERINTENDENT OF POLICE.		
Salaries: Supplementary	1,054	
Sweeping and keeping clean the Streets in the Fort of Colombo	100	
Rent of the Police Office	27	
Rent of Police Station Houses	18	
Miscellaneous	75	
		1,274
COMMISSIONER OF THE LOAN BOARD.		
Miscellaneous		2
TOTAL JUDICIAL CONTINGENT CHARGES £.		13,457

IV.—ESTIMATE of the Probable EXPENSES for the undermentioned Services, forming a Charge on the Treasury of *Ceylon*, for the Year 1843.

MILITARY CONTINGENT CHARGES.

An ESTIMATE of the Sums which may be required to meet MILITARY CONTINGENT CHARGES.

	£.	£.
General and Garrison Staff	1,990	
Regimental	583	
Military Pensioners { Paid in Ceylon	1,500	
Military Pensioners { Paid by the Governments and Colonial Agents in India	69	
Charges brought to account by the Commissariat:		
Engineer Department	100	
Barrack Department	2,000	
		6,242
FOR MILITARY WORKS.		
ENGINEER DEPARTMENT.		
An Estimate of the Sums which may be required towards the execution of the undermentioned Services and Works, in addition to Fixed Establishment and Stores		3,758

(*continued*)

Appendix, No. 2.

CEYLON.

	£.	£.	£.
COLOMBO.			
Altering and improving No. 6 Barrack, to be appropriated as a Sergeant's Mess Room, Regimental Store, School Room and Schoolmaster Sergeant's Quarter	450		
Building a new Regimental Guard House	400		
Building a new Privy for the use of the occupants of Nos. 11 and 12 Barracks	100		
Repairing and improving the Offices at present occupied by the Deputy Quartermaster-General and Staff Officer	400		
Adding a Verandah to the rear of the Governor's Guard	65		
Replacing the Wooden Steps leading to the Officer's Guard Room at the Main Gate by those of masonry	45		
Repairing, cleaning and painting the Establishment occupied as a Medical Store and Offices by the Principal Medical Officer	60		
Altering and improving the Stables at Mount Lavinia, so as to afford accommodation for one Sergeant and nine Privates of the Mounted Orderlies, and Stabling for 20 Horses	200		
Replacing the present Cadjan Roof on No. 2 Room of No. 1 Barrack by a trussed Roof covered with half round Tiles	230		
Adding a Verandah to the front of No. 1 Barrack	165		
General Service including small repairs to Barracks, &c.	400		
Cutting and planting Trees	50		
Sawing	100		
Supply of Tools	30		
		2,695	
GALLE.			
General Service, including small repairs to Barracks, &c.	60		
Pay of a Clerk	26		
Supply of Tools	20		
		106	
TRINCOMALE.			
To complete the alteration and improvement of the 3d European Barrack in Fort Frederick	100		
Cantoning 25 married men of the Detachment of the Ceylon Rifle Regiment, which will complete the accommodation for 175 married men, the number (exclusive of 110 single men) decided on as sufficient for the Station	287		
Cantoning 25 married men of the Gun Lascars, the number (exclusive of 10 single men) decided on as sufficient for the Station	287		
Constructing a Barrack to accommodate 110 single men of the Detachment of the Ceylon Rifle Regiment, and 10 single men of the Gun Lascars, the number (exclusive of 200 married men) decided on as sufficient for the Station; the Materials to be of the same description as those of the Cantonments already erected	480		
Repairing the Commandant's Quarter	382		
Repairing No. 3, Officers' Quarter	90		
Repairing No. 6, Officers' Quarter	90		
General Service, including small repairs to Barracks, &c.	270		
Supply of Tools	20		
		2,006	
KANDY.			
Towards the construction of the new Barrack to accommodate a Service Company in prolongation of No. 5 Barrack (estimated cost 2,500 *l.*)	1,000		
General Service, including small Repairs to Barracks, &c.	210		
Supply of Tools	25		
		1,235	
Incidental repairs throughout the Command		2,000	
Miscellaneous Charges		75	
Probable amount of Balances on sanctioned Services for preceding years		2,000	
Provided that the Total Expenditure of the Royal Engineer Department inclusive of Fixed Establishment, Stores and all other Charges, shall not exceed 6,758 *l.*		10,117	
TOTAL MILITARY CONTINGENT CHARGES		£.	10,000

V.—ESTIMATE of the Probable EXPENSES for the undermentioned Services, forming a Charge on the Treasury of *Ceylon*, for the Year 1843.

COMMISSARIAT CONTINGENT CHARGES.

An ESTIMATE of the Sums which may be required to meet COMMISSARIAT CONTINGENT CHARGES.

DEPUTY COMMISSARY-GENERAL.	£.	£.
Salaries: Contingent	128	
Provision Department	14,000	
Brick and Lime Establishment at Bogambra	1,000	

	£.	£.
Brick Establishment at Pannebakkery	300	
For General Service Sawing	261	
Building Materials	3,000	
Stores	5,000	
Miscellaneous	7,400	
		31,089
COLONIAL AGENT IN INDIA.		
Stores		800
COLONIAL AGENT IN LONDON.		
Stores		10,000
TOTAL COMMISSARIAT CONTINGENT CHARGES £.		41,889

VI.—ESTIMATE of the Probable EXPENSES for the undermentioned Services, forming a Charge on the Treasury of *Ceylon*, for the Year 1843.

MISCELLANEOUS SERVICES.

An ESTIMATE of the Sums which may be required to meet MISCELLANEOUS SERVICES.

TREASURER.

Unforeseen Expenses on occasions of emergency, to be accounted for hereafter - £. 2,000

RECAPITULATION.

	£.	s.	d.
Civil Contingent Charges	52,154	–	–
Revenue Contingent Charges	21,563	–	–
Judicial Contingent Charges	13,457	–	–
Military Contingent Charges	10,000	–	–
Commissariat Contingent Charges	41,889	–	–
Miscellaneous Services	2,000	–	–
TOTAL £.	141,063	–	–

I.—ESTIMATE of the Probable EXPENSES for the undermentioned Services, forming a Charge on the Treasury of *Ceylon*, for the Year 1845.

CIVIL CONTINGENT CHARGES.

An ESTIMATE of the Sums which may be required to meet CIVIL CONTINGENT CHARGES of several Departments.

	£.	£.	£.
COLONIAL SECRETARY.			
Salaries: Contingent	290		
Printing Office	50		
Bookbinding Office	60		
Miscellaneous	300		
		700	
TREASURER AND COMMISSIONER OF STAMPS.			
Salaries: Contingent	32		
Pensions and Allowances	300		
Freight of Specie	150		
Conveyance of Treasure	45		
Government Vessels, including Coal and cost of conveyance of Overland Mails, whether by sea or land	2,500		
Miscellaneous	100		
		3,127	
AUDITOR AND ACCOUNTANT GENERAL AND COMPTROLLER OF REVENUE.			
Salaries: Contingent	47		
Travelling Expenses	100		
Miscellaneous	25		
		172	
COLONIAL MEDICAL DEPARTMENT.			
Salaries: Contingent	2,800		
Leper Hospital	500		
Pettah Hospital	510		
Miscellaneous	315		
		4,125	
SUPERINTENDENT OF THE BOTANIC GARDEN.			
Salaries: Contingent	450		
Miscellaneous	50		
		500	
MASTER ATTENDANT OF COLOMBO.			
Salaries: Contingent	102		
Miscellaneous	180		
		282	

(*continued*)

Appendix, No. 2.

CEYLON.

	£.	£.	£.
MASTER ATTENDANT OF GALLE.			
Miscellaneous		5	
MASTER ATTENDANT OF TRINCOMALE.			
Miscellaneous		20	
ARCHDEACON.			
Salaries: Contingent	123		
Miscellaneous	50		
		173	
COLONIAL CHAPLAIN OF THE SCOTCH CHURCH.			
Miscellaneous		15	
GOVERNMENT AGENTS.			
Salaries: Contingent	800		
Pensions and Allowances	750		
Charitable Allowances, and in aid of Friend in Need Societies	3,200		
Medical Charges	1,800		
Value of Lands and Houses purchased by Government	1,000		
Education (including an addition of 200 *l.* per annum to the salary of the Secretary of the School Commission)	5,000		
In aid of Missions in Ceylon	1,000		
In aid of Public Libraries	150		
Premiums to the Ceylon Agricultural Society	200		
For the improvement of the Veddahs	100		
Temples	360		
Queen's House Gardens at Colombo	25		
Pavilion Garden and Grounds at Kandy	180		
Costs of Government Suits	400		
Miscellaneous	2,000		
		16,965	
GOVERNMENTS OF INDIA.			
Bishop's College Students at Calcutta	160		
Medical College Students at Calcutta	500		
Miscellaneous	100		
		760	
COLONIAL AGENTS IN INDIA.			
Commission and Interest	250		
Miscellaneous	300		
		550	
COLONIAL AGENT IN LONDON.			
Miscellaneous		1,000	
			28,394
CIVIL ENGINEER AND SURVEYOR GENERAL.			
An Estimate of the Sums which may be required towards the execution of the undermentioned Services and Works, in addition to Fixed Establishment and Stores			24,000
Salaries: Contingent	188		
General Service	2,700		
Tools, Instruments, Waggons and Carts	500		
Elephants	500		
Travelling Expenses	500		
Miscellaneous	200		
		4,588	
CHARGES BROUGHT TO ACCOUNT BY THE GOVERNMENT AGENTS.			
For Surveying	3,000		
For Incidental repairs of Public Buildings and Works, not exceeding 200 *l.* for any one work	3,500		
For repairs exceeding 200 *l.* each, viz.			
For repairing the Commissariat Stores Nos. 1 and 2, and the Colonial Stores in the Fort of Galle	209		
For repairing the Commissariat Rice Store in do	370		
For the Ordinary repairs of the Bridge of Boats at Grand Pass, &c.	500		
For repairing the Colombo Academy	250		
For repairing the Private Apartments of the Queen's House at Galle	300		
For Incidental repairs of Roads, &c. within Towns	6,000		
For widening the Road from the Interior of the Fortress of Colombo to the outside of the main barrier	500		
For supplying Granite stone for Roads, &c. to be broken by the Military Prisoners	521		
Towards carrying on the following works already sanctioned under former Supply Ordinances, viz.	8,000		
For building Salt Stores and Watch Houses at the Salt Pans in the Putlam district, and filling up the Salt Marshes in the Island of Carretivoe	700		
For building a Grain Shed near the Custom House of Colombo	300		
For adding a Bookbinder's Workshop and a Record Room to the Printing Office	250		
For building Cells at the premises of the Leper Hospital at Hendelle	750		

	£.	£.	£.
For building Offices for the Assistant Agent and District Judge at Kaigalle	300		
For building a Grain Shed at Pantura	337		
For a Canal from Wellikadde to the Lake, and for Bridges over the Canal	600		
For building a new Gaol at Wellikadde	2,000		
For building a Lock-up House at Kaigalle	150		
For rebuilding the Jetty at Caltura	115		
For building a Retaining Wall at Caltura along the Bank of the Custom House there	188		
For building a tiled Cutcherry at Putlam	120		
For repairing and altering the buildings at Barbaryn for the Customs' Department	220		
For building a Brick Surface Drain on the Colpetty road	148		
For completing the Assistant Agent's House at Hambantotte	285		
For building a Wooden Bridge over the Gindurah River at Wakwelle	299		
For additions to the Gaol at Jaffna	200		
For the Road along the beach at Jaffna	500		
For repairing the Pier at Colombogam	220		
For erecting an iron wire Suspension Bridge over the Talata-Oya	500		
For extending the Verandah of the Kandy Cutcherry	140		
For substantially repairing the Water course at Peradenia	78		
For walling the approaches of the Galgedde-Oya Bridge	72		
For facing and dwarf walling the Bund at Kandy	400		
For erecting a substantial arch over the stream intersecting the Trincomalie road from Kandy	277		
For constructing a Rest House at Gampola	574		
For constructing a new set of Offices for the Civil Engineer and Surveyor-general's Department at Kandy	341		
For erecting a set of Godowns at the Colonial Secretary's and the Judges' House at Kandy	280		
	£. 10,344		
For new works, the cost of each of which shall be under 200 *l.*		2,000	
For unforeseen Contingencies		500	
Government moiety in aid of public works, to be undertaken by private individuals in sums not exceeding the amount of private contributions		200	
For making Pontoons with Platforms for Bridges		500	
For constructing Ferry Boats		300	
For other new Works; viz.			
For building a new Rest-house at Kurnegalle		500	
For building a Bridge at Pantura		1,236	
For an embankment from the Pettah through the Lake to Captains' Garden, and for excavating a Canal from the lock to Kayman's Gate		2,678	
For excavating a Canal from the Cottah Canal at Kirallapancy to the sea, and for building a Bridge near the fourth mile stone on the Galle Road; viz.			
For the Canal	£. 750		
For the Bridge	313		
		1,063	
For building a Bridge in lieu of the sluice bridge at the Grand Pass		152	
For a Canal from Marandahn to Yackbadde		500	
In part of an Estimate of 3,951 *l.* for building a District Court-house and Offices, No. 1, Colombo		2,000	
In part of Estimates of 2,840 *l.* 11 *s.* 5 *d.*, for the construction of a new Gaol at Hulfsdorp		800	
For making new Roads and main Drains in the Marandahn Cinnamon Garden		500	
For keeping open the Canal between Caltura and Putlam		3,000	
For building a Prison at Ballepitty Moderah		200	
For building a Cutcherry at Hambantotte		500	
Towards providing a School-house and Master's residence at Galle		500	
For building a Bridge over the Gindura River		1,000	
For a flying Bridge at Matura		150	
For building Salt Stores in the Northern Province		500	
In part of an Estimate of 3,000 *l.* for constructing a new Gaol at Kandy		1,000	
For constructing a Residence for the Superintendent of the Royal Botanic Garden at Peradenia		800	
For constructing a new Rest-house at Matelle		500	
For certain additions and alterations to the Rest-house at Nuwera-Ellia		253	
For repairing the Roof of the Pavilion at Kandy		347	
For constructing a Commissariat Store-house, &c. at Nuwera Ellia		760	
For forming a new approach into the town of Kandy, from the limestone quarry to the north-west angle of the Great Lake		300	
For new Drains in the town of Kandy		500	
			46,389
Provided that the Total Expenditure of the Civil Engineer and Surveyor-general's Department, inclusive of Fixed Establishment, Stores and all other charges, shall not exceed 35,000 *l.*			50,977

(*continued*)

Appendix, No. 2.

CEYLON.

	£.	£.	£.
COMMISSIONER OF ROADS.			
An Estimate of the Sums which may be required towards the execution of the undermentioned Services and Works, in addition to Fixed Establishment and Stores - - - - - - - - - - - -		- - -	27,000
Two Officers to be employed in tracing and opening new Roads, at 15*s.* each per diem - - - - - - - - - - -	549		
Four Officers superintending Pioneers, at 7*s.* 6*d.* each per diem - -	549		
General Service - - - - - - - - - - - -	1,263		
Tools, Instruments, Waggons, and Carts - - - - - - -	1,343		
Elephants - - - - - - - - - - - - -	1,365		
Clothing for Four Pioneer Divisions and Four Subdivisions - -	1,000		
Travelling Expenses of the Commissioner of Roads and Officers of his Department - - - - - - - - - - - -	500		
Miscellaneous - - - - - - - - - - - - -	350		
		6,919	
CHARGES BROUGHT TO ACCOUNT BY THE GOVERNMENT AGENTS.			
ROADS.			
Ordinary and Necessary Repairs:	£.		
Colombo to Kandy - - - - - - - - - - -	7,000		
Ambepusse through Kurnegalle to Kandy, and from Kurnegalle to Dambool - - - - - - - - - - - -	2,000		
Kurnegalle to Putlam - - - - - - - - - -	500		
Colombo to Galle - - - - - - - - - - -	4,000		
Colombo to Jaffna - - - - - - - - - - -	2,000		
Kandy to Trincomalie - - - - - - - - - -	2,000		
Kandy to Nuwera Ellia - - - - - - - - - -	2,000		
Kandy to Badulla - - - - - - - - - - -	700		
Galle to Hambantotte - - - - - - - - - -	500		
Repair of Roads in the Peninsula of Jaffna - - - - -	600		
		21,300	
Restoration and Improvement of Old Roads:			
Negombo to Veangodde - - - - - - - - - -	750		
Ballapane to Ruanwelle - - - - - - - - - -	500		
Pantura through Horenne to Nambapane - - - - - -	500		
Colombo to Hangwelle, Avisawelle, and Taliagamme - - -	1,500		
Caltura to Agglewatte - - - - - - - - - -	250		
Negombo to Kurnegalle - - - - - - - - - -	1,000		
Badulla to Nuwera-Ellia - - - - - - - - - -	400		
Repair and restoration of parish Roads in the Northern Province -	500		
Prolongation of the Mallagam Road to the coast - - - - -	450		
		5,850	
Continuation of Roads already begun in former Years:			
Yattiantotte to Gampola - - - - - - - - - -	2,000		
Badulla to Hambantotte - - - - - - - - - -	2,000		
Badulla to Kalupahane - - - - - - - - - -	1,000		
Galle to Baddegamme - - - - - - - - - -	500		
Chavegacherry to Elephant Pass - - - - - - - -	1,500		
Sangany to the Coast - - - - - - - - - -	600		
		7,600	
Surveying, tracing, and opening new lines of Roads in the several Provinces - - - - - - - - - - - - -		5,000	
One moiety of the cost of the Deltotte Road from Peradenia towards Ouvah, the other moiety being already expended by private persons - - - - - - - - - - - - -		1,700	
Clearing the Gindurah River - - - - - - - - - -		500	
Unforeseen Contingencies - - - - - - - - - - -		1,000	
Donations in aid of Works to be undertaken by the inhabitants - -		500	
Provided that the Total Expenditure of the Commissioner of Roads' Department, inclusive of Fixed Establishment, Stores and all other charges, shall not exceed 37,000 *l.* - - - - - - - - - -		50,369	
TOTAL CIVIL CONTINGENT CHARGES - - - £.			79,394

Including unexpended balances of unfinished Estimates of previous years.

II.—ESTIMATE of the Probable Expenses for the undermentioned Services, forming a Charge on the Treasury of *Ceylon*, for the Year 1845.

REVENUE CONTINGENT CHARGES.

An ESTIMATE of the Sums which may be required to meet Revenue Contingent Charges of several Departments.

	£.	£.
Government Agent.		
Salaries: Contingent	678	
Pensions and Allowances	86	
For the collection of the Grain Revenue	2,000	
For the collection of the Arrack Revenue	1,000	
For the collection of the Salt Revenue and the Manufacture of Salt	7,000	
For the collection of Cinnamon and Surveys of Cinnamon Gardens	1,300	
For the collection of the Assessment Tax	470	
For the inspection, &c. of the Pearl Banks	230	
Costs of Government Suits	400	
Commission on the Sale of Revenue Stamps	100	
Miscellaneous	1,500	
		14,764
Customs.		
Salaries: Contingent	691	
For the construction, &c. of Grain-sheds, Watch-huts, &c.	245	
Travelling Expenses	150	
Miscellaneous	550	
		1,636
Postmaster-General.		
Salaries: Contingent	700	
Kandy Mail-coach	132	
Matura Mail-coach	140	
Kurnegalle Mail Contractors	80	
For the construction, &c. of Tappal-huts, &c.	62	
Miscellaneous	500	
		1,614
Warehouse-Keeper.		
Salaries: Contingent	139	
Miscellaneous	175	
		314
Total Revenue Contingent Charges £.		18,328

III.—ESTIMATE of the Probable Expenses for the undermentioned Services, forming a Charge on the Treasury of *Ceylon*, for the Year 1845.

JUDICIAL CONTINGENT CHARGES.

An Estimate of the Sums which may be required to meet Judicial Contingent Charges of several Departments.

	£.	£.
Queen's Advocate.		
Salaries: Contingent	700	
Miscellaneous	50	
		750
Registrar of the Supreme Court.		
Salaries: Supplementary	87	
Salaries: Contingent	77	
Circuit Expenses of the Supreme Court	2,800	
Miscellaneous	15	
		2,979

(*continued*)

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	£.	£.
District Judges.		
Salaries: Supplementary	888	
Salaries: Contingent	700	
Commission on the sale of Judicial Stamps	300	
Miscellaneous	750	2,638
Fiscals.		
Salaries: Supplementary	971	
Salaries: Contingent	689	
Batta to Prisoners and other Prison Charges	3,300	
Batta and Travelling Expenses of Witnesses before the Supreme Court	1,300	
Miscellaneous	648	6,908
Superintendent of Police of Colombo.		
Salaries: Supplementary	526	
Salaries: Contingent	18	
Sweeping and keeping clean the Streets in the Fort of Colombo	90	
Rent of the Police-office	60	
Rent of Police Station-houses	18	
Miscellaneous	80	792
Superintendent of Police of Kandy.		
Salaries: Contingent — For the Town Police	668	
Salaries: Contingent — For the Rural Police	1,138	
Rent of the Police-office	60	
Miscellaneous	375	2,241
Commissioner of the Loan Board.		
Miscellaneous	-	2
Total Judicial Contingent Charges	£.	16,310

IV.—ESTIMATE of the Probable Expenses for the undermentioned Services, forming a Charge on the Treasury of *Ceylon*, for the Year 1845.

MILITARY CONTINGENT CHARGES.

An Estimate of the Sums which may be required to meet Military Contingent Charges.

	£.	£.	£.
General and Garrison Staff	1,350		
Regimental	568		
Military Pensioners: Paid in Ceylon	1,700		
Military Pensioners: Paid by the Governments and Colonial Agents in India	100		
Charges brought to account by the Commissariat:			
Engineer Department	127		
Barrack Department	2,000		5,845
For Military Works.			
Engineer Department.			
An Estimate of the Sums which may be required towards the execution of the undermentioned Services and Works, in addition to Fixed Establishment and Stores		-	6,704
General Service, including small repairs to Barracks, &c.		920	
Incidental Repairs throughout the command		2,000	

		£.	£.
Towards carrying on the following Works already sanctioned under former Supply Ordinances, viz.		5,538	
For replacing the present Cadjan Roof on No. 2 Room of No. 1 Barrack, at Colombo, by a trussed Roof covered with half-round Tiles	230		
For altering and improving No. 6 Barrack, at Colombo, to be appropriated as a Sergeant's Mess-room, Regimental Store and School-room, and Schoolmaster Sergeant's Quarter	450		
For opening windows, flooring, cleaning and partially repairing No. 3 Building, at Caltura	100		
Towards the repair of Nos. 1 and 2 European Barracks, at Galle	300		
For erecting 27 Huts for the accommodation of a Sergeant and 25 married men of the Ceylon Rifle Regiment, at Hambantotte	323		
For completely repairing the Tower at Hambantotte	134		
For altering and improving No. 6 Barrack, occupied by the detachment of the Royal Artillery, at Trincomalie	356		
For converting the present Regimental Guard-house, No. 56, at Trincomalie, into a Provost Establishment and a Regimental Guard-room	274		
For building new Lines for the Sepoys at Jaffna	400		
For increasing the Accommodation, by prolonging No. 5 New Barrack, at Kandy	500		
	3,067		
For the purchase or construction of new Quarters for Officers in the Garrison of Colombo	2,471		
	£. 5,538		
For new Works, &c. the cost of each of which shall be under 200 *l.*		538	
For other new Works, viz.:			
Draining the marshy Grounds in the vicinity of the Native Barracks at Trincomalie	660		
Substituting a Tiled Roof instead of one of Cadjans, on aoio nprt of the buildings occupied by the Ceylon Rifles and Gun Lascars, at Trincomalie	400		
		1,060	
Provided that the Total Expenditure of the Royal Engineer Department, inclusive of fixed establishment, stores, and all other charges, shall not exceed	£.	10,056	
TOTAL MILITARY CONTINGENT CHARGES	£.		12,549

V.—ESTIMATE of the Probable EXPENSES for the undermentioned Services, forming a Charge on the Treasury of *Ceylon*, for the Year 1845.

COMMISSARIAT CONTINGENT CHARGES.

An ESTIMATE of the Sums which may be required to meet COMMISSARIAT CONTINGENT CHARGES.

	£.	£.
DEPUTY COMMISSARY GENERAL.		
Salaries: Contingent	128	
Provision Department	14,000	
Brick and Lime Establishment at Bogambra	1,600	
Brick Establishment at Pannebakkery	400	
For General Service Sawing	260	
Building Materials	3,000	
Stores	5,000	
Miscellaneous	5,000	
		29,388
COLONIAL AGENTS IN INDIA.		
Stores		500
COLONIAL AGENT IN LONDON.		
Stores		8,000
TOTAL COMMISSARIAT CONTINGENT CHARGES	£.	37,888

Appendix, No. 2.

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VI.—ESTIMATE of the Probable EXPENSES for the undermentioned Services, forming a Charge on the Treasury of *Ceylon*, for the Year 1845.

MISCELLANEOUS SERVICES.

An ESTIMATE of the Sums which may be required to meet MISCELLANEOUS SERVICES

TREASURER.

Unforeseen Expenses on occasions of emergency, to be accounted for hereafter - - £. 4,000

RECAPITULATION.

	£.
Civil Contingent Charges - - - -	79,394
Revenue Contingent Charges - - - -	18,328
Judicial Contingent Charges - - - -	16,310
Military Contingent Charges - - - -	12,549
Commissariat Contingent Charges - - -	37,888
Miscellaneous Services - - - - -	4,000
TOTAL - - - £.	168,469

ORDINANCE Enacted by the Governor of *Ceylon* with the Advice and Consent of the Legislative Council thereof.

No. 12/44.

C. Campbell.

To apply a Sum not exceeding 168,469 *l.* to the Contingent Service of the Year 1845.

WHEREAS the contingent expenditure required for the service of the government of this island for the year 1845, and not specially sanctioned by Her Majesty's Government, has been estimated at the sum of 168,469 *l.*

1. It is therefore hereby enacted by the Governor of Ceylon, with the advice and consent of the Legislative Council thereof, that a sum not exceeding 168,469 *l.* shall be, and the same is hereby charged upon the revenue of this island for the contingent service of the year 1845.

2. And it is further enacted, that out of the said sum of 168,469 *l.* there shall and may be issued and applied any sum or sums of money not exceeding 79,394 *l.*, to defray the charges for the civil contingent service of the year 1845, as hereinafter more particularly expressed; that is to say, any sum or sums of money not exceeding 700 *l.* to defray the expenses of the department of the colonial secretary; and any sum or sums of money not exceeding 3,127 *l.* to defray the expenses of the department of the treasurer and commissioner of stamps; and any sum or sums of money not exceeding 172 *l.* to defray the expenses of the department of the auditor and accountant-general and controller of revenue; and any sum or sums of money not exceeding 4,125 *l.* to defray the expenses of the colonial medical department; and any sum or sums of money not exceeding 500 *l.* to defray the expenses of the department of the superintendent of the botanic garden; and any sum or sums of money not exceeding 282 *l.* to defray the expenses of the department of the master-attendant of Colombo; and any sum or sums of money not exceeding 5 *l.* to defray the expenses of the department of the master-attendant of Galle; and any sum or sums of money not exceeding 20 *l.* to defray the expenses of the department of the master-attendant of Trincomale; and any sum or sums of money not exceeding 173 *l.* to defray the expenses of the department of the archdeacon; and any sum or sums of money not exceeding 15 *l.* to defray the expenses of the department of the colonial chaplain of the Scotch church; and any sum or sums of money not exceeding 16,965 *l.* to defray the expenses of the departments of the several government agents, including an addition of 200 *l.* per annum to the salary of the secretary of the school commission; and any sum or sums of money not exceeding 760 *l.* to defray the expenses incurred by the governments of India on account of this island; and any

any sum or sums of money not exceeding 550 *l.* to defray the expenses incurred by the colonial agents in India; and any sum or sums of money not exceeding 1,000 *l.* to defray the expenses incurred by the colonial agent in London; and any sum or sums of money not exceeding 24,000 *l.*, in addition to fixed establishment and stores, to defray the expenses of the department of the civil engineer and surveyor-general for the undermentioned services and works, provided that the total expenditure shall not exceed 35,000 *l.*; viz. for contingent salaries 188 *l.*, for general service 2,700 *l.*, for tools, instruments, waggons, and carts 500 *l.*, for elephants 500 *l.*, for travelling expenses 500 *l.*, and for miscellaneous charges 200 *l.*; for charges brought to account by the government agents, viz., for surveying 3,000 *l.*, for incidental repairs of public buildings and works not exceeding 200 *l.* for any one work, 3,500 *l.*; for repairs exceeding 200 *l.* each; viz., for repairing the commissariat stores Nos. 1 and 2, and the colonial stores in the Fort of Galle, 209 *l.*, for repairing the commissariat rice store in the Fort of Galle 370 *l.*, for the ordinary repairs of the Bridge of Boats at Grand Pass, &c. 500 *l.*, for repairing the Colombo academy 250 *l.*, for repairing the private apartments of the Queen's house at Galle 300 *l.*, for incidental repairs of roads, &c. within towns 6,000 *l.*, for widening the road from the interior of the fortress of Colombo to the outside of the main barrier 500 *l.*, for supplying granite stone for roads, &c., to be broken by the military prisoners, 521 *l.*; towards carrying on the following works, already sanctioned under former supply ordinances, 8,000 *l.*; viz., for building salt stores and watch-houses at the salt pans, in the Putlam district, and filling up the salt marshes in the island of Carretivoe 700 *l.*, for building a grain-shed near the custom-house of Colombo 300 *l.*, for adding a bookbinder's workshop and a record-room to the printing-office 250 *l.*, for building cells at the premises of the Leper Hospital at Hendelle 750 *l.*, for building offices for the assistant agent and district judge at Kaigalle 300 *l.*, for building a grain-shed at Pantura 337 *l.*, for a canal from Wellikadde to the Lake, and for bridges over the Canal 600 *l.*, for building a new gaol at Wellikadde 2,000 *l.*, for building a lock-up house at Kaigalle 150 *l.*, for rebuilding the jetty at Caltura 115 *l.*, for building a retaining wall at Caltura, along the bank of the Custom-house there, 188 *l.*, for building a tiled cutcherry at Putlam 120 *l.*, for repairing and altering the buildings at Barbaryn for the customs' department 220 *l.*, for building a brick surface-drain on the Colpetty road 148 *l.*, for completing the assistant-agent's house at Hambantotte 285 *l.*, for building a wooden bridge over the Gindurah River at Wakwelle 299 *l.*, for additions to the gaol at Jaffna 200 *l.*, for the road along the beach at Jaffna 500 *l.*, for repairing the pier at Colombogam 220 *l.*, for erecting an iron wire suspension bridge over the Talata-Oya 500 *l.*, for extending the verandah of the Kandy cutcherry 140 *l.*, for substantially repairing the water-course at Peradenia 78 *l.*, for walling the approaches of the Galgedde-oya Bridge 72 *l.*, for facing and dwarf walling the bund at Kandy 400 *l.*, for erecting a substantial arch over the stream intersecting the Trincomalie road from Kandy 277 *l.*, for constructing a rest-house at Gampola 574 *l.*, for constructing a new set of offices for the civil engineer and surveyor-general's department at Kandy 341 *l.*, for erecting a set of godowns at the colonial secretary's and the judges' house at Kandy 280 *l.*; for new works, the cost of each of which shall be under 200 *l.*, 2,000 *l.*; for unforeseen contingencies 500 *l.*; government moiety in aid of public works, to be undertaken by private individuals, in sums not exceeding the amount of private contributions, 200 *l.*; for making pontoons with platforms for bridges 500 *l.*; for constructing ferry-boats 300 *l.*; for other new works; viz., for building a new rest-house at Kurnegalle 500 *l.*, for building a bridge at Pantura 1,236 *l.*, for an embankment from the Pettah, through the lake, to Captain's Garden, and for excavating a canal from the Lock to Kayman's Gate, 2,678 *l.*, for excavating a canal from the Cottah canal at Kirallapaney to the sea, and for building a bridge near the 4th mile stone on the Galle road; viz., for the canal 750 *l.*, and for the bridge 313 *l.*; for building a bridge in lieu of the Sluice Bridge at the Grand Pass 152 *l.*, for a canal from Marandahn to Yackbadde 500 *l.*, in part of an estimate of 3,951 *l.*, for building a district court-house and offices, No. 1. Colombo 2,000 *l.*, in part of estimates of 2,840 *l.* 11 *s.* 5 *d.* for the construction of a new gaol at Hulfsdorp 800 *l.*, for making new roads and main drains in the Marandahn cinnamon garden 500 *l.*, or keeping open the canal between Caltfura and Putlam 3,000 *l.*, for building a prison at Ballepitty Moderah 200 *l.*, for building a cutcherry at Hambantotte 500 *l.*, towards providing a school-house and master's residence at Galle 500 *l.*, for building a bridge over the Gindurah River 1000 *l.*, for a flying-bridge at Matura 150 *l.*, for building salt stores in the Northern Province 500 *l.*, in part of an estimate of 3,000 *l.* for constructing a new gaol at Kandy 1000 *l.*, for constructing a residence for the superintendent of the Royal Botanic Garden at Peradenia 800 *l.*, for constructing a new rest-house at Matelle 500 *l.*, for certain additions and alterations to the rest-house at Nuwera-Ellia 253 *l.*, for repairing the roof of the Pavilion at Kandy 347 *l.*, for constructing a commissariat store-house, &c. at Nuwera-Ellia 760 *l.*, for forming a new approach into the town of Kandy from the lime-stone quarry to the north-west angle of the Great Lake 300 *l.*, for new drains in the town of Kandy 500 *l.*

And any sum or sums of money not exceeding 27,000 *l.*, in addition to fixed establishment and stores, to defray the expenses of the department of the commissioner of roads, for the undermentioned services and works, provided that the total expenditure shall not exceed 37,000 *l.*; viz. for the salaries of two officers to be employed in tracing and opening new roads 549 *l.*; for the salaries of four officers superintending pioneers, 549 *l.*; for general service 1,263 *l.*; for tools, instruments, waggons and carts 1,343 *l.*; for elephants 1,365 *l.*; for clothing for four pioneer divisions and four subdivisions 1,000 *l.*; for the travelling expenses of the commissioner of roads and officers of his department 500 *l.*; and for miscellaneous

laneous charges 350 *l.*; for charges brought to account by the government agents, viz. for the ordinary and necessary repairs, including unexpended balances of unfinished estimates of previous years, viz. road from Colombo to Kandy 7,000 *l.*; road from Ambepusse through Kurnegalle to Kandy, and from Kurnegalle to Dambool, 2,000 *l.*; road from Kurnegalle to Putlam 500 *l.*; road from Colombo to Gallee 4,000 *l.*; road from Colombo to Jaffna 2,000 *l.*; road from Kandy to Trincomale 2,000 *l.*; road from Kandy to Nuwera-Ellia 2,000 *l.*; road from Kandy to Badulla 700 *l.*; road from Galle to Hambantotte 500 *l.*; roads in the Peninsula of Jaffna 600 *l.*; for the restoration and improvement of old roads, including unexpended balances of unfinished estimates of previous years; viz. road from Negombo to Veangodde 750 *l.*; road from Ballapane to Ruanwelle 500 *l.*; road from Pantura through Horeune to Nambapane 500 *l.*; road from Colombo to Hangwelle Avisawelle and Tallagamme 1,500 *l.*; road from Caltura to Agglewatte 250 *l.*; road from Negombo to Kurnegalle 1,000 *l.*; road from Badulla to Nuwera-Ellia 400 *l.*; parish roads in the Northern Province 500 *l.*; road from Mallagam to the coast 450 *l.*; for the continuation of roads already begun, including unexpended balances of unfinished estimates of previous years; viz. road from Yattiantotte to Gampolle 2,000 *l.*; road from Badulla to Hambantotte 2,000 *l.*; road from Badulla to Kalupahane 1,000 *l.*; road from Galle to Baddegamme 500 *l.*; road from Chavegacherry to Elephant Pass 1,500 *l.*; road from Sangany to the coast 600 *l.*; for surveying, tracing, and opening new lines of roads in the several provinces, including unexpended balances of unfinished estimates of previous years 5,000 *l.*; one moiety of the cost of the Deltotte road from Peradenia towards Ouvah, the other moiety being already expended by private persons 1,700 *l.*; for clearing the Gindura river 500 *l.*; for unforeseen contingences, including unexpended balances of unfinished estimates of previous years 1,000 *l.*; and for donations in aid of works to be undertaken by the inhabitants, including unexpended balances of unfinished estimates of previous years, 500 *l.*

3. And it is further enacted, that out of the said sum of 168,469 *l.* there shall and may be issued and applied any sum or sums of money not exceeding 18,328 *l.* to defray the charges for the revenue contingent service of the year 1845, as hereinafter more particularly expressed; that is to say, any sum or sums of money not exceeding 14,764 *l.* to defray the expenses of the departments of the several government agents; and any sum or sums of money not exceeding 1,636 *l.* to defray the expenses of the department of the customs; and any sum or sums of money not exceeding 1,614 *l.* to defray the expenses of the department of the postmaster-general; and any sum or sums of money not exceeding 314 *l.* to defray the expenses of the department of the warehouse keeper.

4. And it is further enacted, that out of the said sum of 168,469 *l.* there shall and may be issued and applied any sum or sums of money not exceeding 16,310 *l.* to defray the charges for the judicial contingent service of the year 1845, as hereinafter more particularly expressed; that is to say, any sum or sums of money not exceeding 750 *l.* to defray the expenses of the department of the Queen's advocate; and any sum or sums of money not exceeding 2,979 *l.* to defray the expenses of the department of the registrar of the supreme court; and any sum or sums of money not exceeding 2,638 *l.* to defray the expenses of the departments of the several district judges; and any sum or sums of money not exceeding 6,908 *l.* to defray the expenses of the departments of the several fiscals; and any sum or sums of money not exceeding 792 *l.* to defray the expenses of the department of the superintendent of police of Colombo; and any sum or sums of money not exceeding 2,241 *l.* to defray the expenses of the department of the superintendent of police of Kandy; and any sum or sums of money not exceeding 2 *l.* to defray the expenses of the department of the commissioner of the loan board.

5. And it is further enacted, that out of the said sum of 168,469 *l.* there shall and may be issued and applied any sum or sums of money not exceeding 12,549 *l.* to defray the charges for the military contingent service of the year 1845, as hereinafter more particularly expressed; that is to say, any sum or sums of money not exceeding 1,350 *l.* to defray the expenses of the general and garrison staff; and any sum or sums of money not exceeding 568 *l.* to defray regimental expenses; and any sum or sums of money not exceeding 1,800 *l.* to defray military pensions; and for charges brought to account by the deputy commissary general, any sum or sums of money not exceeding 127 *l.* to defray the expenses of the royal engineer department; and any sum or sums of money not exceeding 2,000 *l.* to defray the expenses of the barrack department; and any sum or sums of money not exceeding 6,704 *l.*, in addition to fixed establishment and stores, to defray the expenses of the royal engineer department, for the undermentioned military services and works, provided that the total expenditure shall not exceed 10,056 *l.*; viz. for general service, including small repairs to barracks, &c. 920 *l.*; for incidental repairs throughout the command 2,000 *l.*; towards carrying on the following works already sanctioned under former supply ordinances 5,538 *l.*; viz. for replacing the present cadjan roof on No. 2 room, of No. 1 barrack at Colombo, by a trussed roof covered with half-round tiles, 230 *l.*; for altering and improving No. 6 barrack at Colombo, to be appropriated as a sergeant's mess-room, regimental store, and school-room, and schoolmaster sergeant's quarter 450 *l.*; for opening windows, flooring, cleaning, and partially repairing No. 3 building, at Caltura 100 *l.*; towards the repair of Nos. 1 and 2 European barracks at Galle 300 *l.*; for erecting 27 huts for the accommodation of a sergeant and 25 married men, of the Ceylon rifle regiment at Hambantotte 323 *l.*; for completely repairing the tower at Hambantotte 134 *l.*; for altering and improving No. 6 barrack, occupied by the detachment of the royal artillery at Trincomalie 356 *l.*; for converting the present regimental guard-house No. 56, at Trincomalie, into a

provost

provost establishment and a regimental guardroom 274 *l.*; for building new lines for the sepoys at Jaffna 400 *l.*; for increasing the accommodation by prolonging No. 5, new barrack at Kandy 500 *l.*; and for the purchase or construction of new quarters for officers in the garrison of Colombo 2,471 *l.*; for new works, &c. the cost of each of which shall be under 200 *l.*, 538 *l.*; for other new works, viz. for draining the marshy grounds in the vicinity of the native barracks at Trincomalie 660 *l.*; and for substituting a tiled roof instead of one of cadjans on a portion of the buildings occupied by the Ceylon rifles and gun lascars at Trincomalie 400 *l.*

6. And it is further enacted, that out of the said sum of 168,469 *l.*, there shall and may be issued and applied any sum or sums of money not exceeding 37,888 *l.* to defray the charges for the commissariat contingent service of the year 1845, as hereinafter more particularly expressed; that is to say, any sum or sums of money not exceeding 29,388 *l.* to defray the expenses of the department of the deputy commissary general; and any sum or sums of money not exceeding 500 *l.* to defray the expenses incurred by the colonial agents in India; and any sum or sums of money not exceeding 8,000 *l.* to defray the expenses incurred by the colonial agent in London.

7. And it is further enacted, that out of the said sum of 168,469 *l.* there shall and may be issued and applied any sum or sums of money not exceeding 4,000 *l.* to defray the charges for the miscellaneous contingent service of the year 1845, as hereinafter more particularly expressed; that is to say, any sum or sums of money not exceeding 4,000 *l.* to meet unforeseen expenses on occasions of emergency of the department of the treasurer.

8. And it is further enacted, that the treasurer of the said colony shall issue and pay the said several sums to such persons for the purposes hereinbefore mentioned, upon such days and in such proportions as the governor for the time being, by any warrant or order in writing, to be signed by him, shall from time to time order and direct; and that the payments so to be made, shall be charged upon and payable out of the revenues of the said colony.

9. And it is further enacted, that the said treasurer shall in his accounts, from time to time, be allowed credit for any sum or sums of money paid by him in pursuance of such warrant or order in writing as aforesaid; and that the receipt or receipts of the respective persons to whom the same shall be so paid, shall be a full and valid discharge to the said treasurer in passing his said accounts for any such sum or sums as shall be therein mentioned; and that he shall and do receive credit for the same accordingly.

Passed in Council the 3d day of September 1844.

E. L. Mitford,
Acting Clerk to the Council.

Published by order of his Excellency the Governor.

P. Anstruther,
Colonial Secretary.

Appendix, No. 3.

GAMBIA.

SCHEDULE of Taxes, Duties, Fees, and all other Sources of Revenue, specified under the respective Laws or Authorities under which they are Derived. (1843.)

TAXES AND DUTIES.	£. s. d.	AUTHORITIES. Act of Parliament.	By Order in Council.	Act of Colonial Legislature.	Other Authority.
Auctioneers' Licences, at 25*l.* per annum:—2 granted	50 – –	- -	- -	- - Governor and Council of Sierra Leone, dated 25th March 1835.	
Auction Duties (1*l.* per cent. under, and 2*l.* per cent. above 50*l.*:—Amount collected	40 16 1				
Butchers' Licences, at 3*l.* each per annum:—5 licences granted	15 – –	- -	- -	- - Ditto, 17th October 1836.	
Spirit Licences, at 10*l.* each per annum:—13 licences granted	130 – –				
Duties on Importation of Goods in British Vessels, at 3*l.* per cent.:—Amount collected	1,486 14 2				
Duties on Importation of Goods in Foreign Vessels, at 3*l.* per cent.:—Amount collected	614 19 2				
Extra Duty on Brandy, Rum, Gin, and other Spirits:—Amount collected	2,498 12 6	- -	- -	- - Governor and Council of Sierra Leone, dated 18th February 1835.	
Extra Duty on Tobacco, at ½*d.* per lb.:—Amount collected	553 8 4				
Palm Wine Duty:—Amount collected	103 7 –	- -	- -	- - Governor and Council of Sierra Leone, dated 1st May 1835.	
Tonnage Dues on British, Foreign, and Colonial Vessels:—Amount collected	819 10 –	- -	- -	- - Ditto, 18th February 1835.	
Quarantine Dues, of 1*l.* 1*s.* on each Vessel:—Amount collected	75 12 –	- -	-	- - - -	- Secretary of State's despatch, 24th January 1824.
Passports at 1*s.* 1*d.* each, to 24th November 1843; at 1*s.* 0½*d.* each from 25th November to 31st December 1843:—Amount collected	27 3 2	- -	- -	- - Governor and Council of Sierra Leone: date not ascertained.	
Market and Slaughter-house Fees:—Amount collected	29 6 8	- -	- -	- - Ditto, 17th October 1836.	
Judicial Fines levied	47 2 6	- -	- -	- - - -	- - Magistrates of Bathurst.
Surcharges in Customs' Accounts	– 18 6				
Quit Rents:—Amount collecte	42 7 6	- -	- -	- - - -	Original grant.
£.	6,534 17 7				

SCHEDULES of the Fees received by the several Officers in the respective Departments, specifying the Authority under which they were originally established, and by which the present Rates were fixed, and at what Period. (1843.)

SCHEDULE OF FEES.		AUTHORITIES.		
		Under what Authority originally Established.	By which present Rates are paid.	PERIOD.
Colonial Secretary:	£. s. d.			
Passports at 1*s.* 1*d.* each:—Amount received - -	27 3 2	- - Governor and Council of Sierra Leone.	Same - -	- - Not ascertained.
Collector of Duties:				
Quarantine fee of 1*l.* 1*s.* on each vessel:—Amount received - - - - - - - - - -	75 12 –	- - Not ascertained.	- - Secretary of State's despatch.	24 Jan. 1824.
Clerk of the Courts: £. s. d.				
Summons - - - - - - - - - - 2 6				
Warrant of arrest on non-appearance to summons - - - - - - - - - 3 6				
Warrant of distress - - - - - - - 5 –				
Notice to defendant of judgment by default – – 6				
Amount received - - - 25 – –				
Bailiff:				
Summons - - - - - - - - - – – 6	If under 5*l.*			
Warrant of arrest on non-appearance to summons - - - - - - - - - 1 –	If above 5*l.*			
Warrant of distress - - - - - - - 2 6	per cent.			
Service of subpœna for each witness necessary to send for (to be paid by the person applying) - - - - - - - - – – 6				
Warrant of *ca. sa.* - - - - - - - 1 3	- - -	- - Commissioners of the Court of Requests, Sierra Leone.	- - Commissioners of Court of Requests, Gambia.	30 March 1823.
Gaoler:				
Receives for each prisoner - - - - - 3 3				
Amount received - - - —				
Fees Payable to the High Sheriff:				
Every bail bond and every writ of habeas corpus - - - - - - - - 2 2 –				
Ditto - - venire facias - - - - 3 3 –				
Fieri facias poundage on sums not exceeding 100*l.*, at the rate of, per cent. - - - 5 – –				
Ditto - ditto - if above 100*l.* - ditto 2 10 –				
Every criminal executed - - - - - 4 4 –				
Courts of Common Pleas and Record, and of Appeal.				
Clerk of the Court of Common Pleas:				
Writs, bailable or not bailable, each - - - -	– 2 6	Governor and Council of Sierra Leone.	- - His Honor John Carr, Chief Justice of Sierra Leone.	4 March 1843.
Entering appearance - - - - - - - -	– 2 –			
Taking special bail in court - - - - -	– 2 6			
Filing declaration - - - - - - - -	– 1 –			
Ditto - plea - - - - - - - - -	– 1 –			
Ditto - every affidavit - - - - - -	– 1 –			
Striking special jury - - - - - - -	– 10 –			
Calling every cause - - - - - - - -	– 2 6			
Calling every jury - - - - - - - -	– 2 6			
Every challenge to the poll - - - - -	– 1 –			
Every - ditto - to the array - - - - -	– 3 –			
Tales - - - - - - - - - -	– 1 –			
Default - - - - - - - - - -	– 1 –			
A juror withdrawn, each party - - - - -	– 2 6			
A cause referred - - ditto - - - - -	– 10 6			
For reading or producing every deed or other exhibit -	– 1 –			
For every verdict or nonsuit - - - - -	– 2 –			
Taking verdict, each party - - - - -	– 2 –			

(*continued*)

SCHEDULE OF FEES.		AUTHORITIES.		
		Under what Authority originally Established.	By which present Rates are paid.	PERIOD.
COURTS OF COMMON PLEAS AND RECORD, AND OF APPEAL—*continued.*	£. s. d.			
Clerk of the Court of Common Pleas—*continued.*				
Entering judgment on record, per folio	– 1 –	Governor and Council of Sierra Leone.	His Honor John Carr, Chief Justice of Sierra Leone.	4 March 1843.
Drawing or copying - ditto	– 1 –			
Copying colonial grants of lands, per folio	– – 8			
Searching records	– 2 6			
Drawing any rule or order of court or other writing, per folio	– 1 –			
Copying or entering, per folio	– 1 –			
Extracts from the same, per folio 1*s.*, or	– 2 6			
Taking interrogatories, per diem	1 1 –			
Signing judgment interlocutory	– 2 6			
Ditto - - - final	– 5 –			
Taxing costs	– 7 –			
Recording transfers of landed property, &c., per folio	– – 8			
For money paid into court - under 100 *l.*, per cent.	2 – –			
For money paid into court - and above 100 *l.*	1 – –			
For every oath administered to a witness in court	– 1 –			

	When the Parties apply on the Spot, in Common Form.		By Commission, Parties not present.		By which present Rates are paid.
	Probate.	Administration.	Probate.	Administration.	
COURT OF THE ORDINARY.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
When the value of the goods, chattels, and credits of a petty officer, common seaman, or marine in the Queen's service, is					
Under £. 10	- - -	No administration necessary.			
Under 20	– 6 –	– 14 –	– 18 –	1 6 –	Governor and Council of Sierra Leone.
£. 20 and under 40	– 19 6	1 7 6	1 5 –	2 3 –	
40 and under 60	1 3 –	1 11 –	1 19 6	2 7 6	
60 and under 100	1 7 6	1 15 6	2 6 –	2 14 –	
With respect to other persons, where the value of the goods, &c. is					
Under £. 5	– 8 6	– 9 6	– 17 –	– 18 –	
£. 5 and under 10	– 15 6	1 2 6	1 13 –	1 19 8	
10 and under 20	1 2 –	1 9 6	2 1 –	2 8 –	
20 and under 40	1 16 6	2 4 –	2 15 6	3 6 8	
40 and under 100	2 3 –	2 14 6	3 11 8	3 17 4	
100 and under 300	4 13 –	5 7 10	6 4 8	6 10 4	
300 and under 600	8 3 –	8 17 10	9 1 8	10 – 4	
600 and under 1,000	11 1 5	11 16 2	12 14 –	12 18 8	
1,000 and under 2,000	18 2 10	18 17 8	19 17 10	20 3 4	
2,000 and under 5,000	25 2 10	25 17 8	26 17 10	27 3 6	
5,000 and under 10,000	37 2 10	37 17 8	38 17 10	38 3 6	
Above 10,000	48 5 2	49 11 –	50 11 2	50 16 10	

ABSTRACT of the NET REVENUE and EXPENDITURE for the Year 1843.

REVENUE.	Sterling. £. s. d.	Sterling. £. s. d.
Arrears of Revenue last year	- - -	302 19 4
FIXED:		
Resources of the Settlement:		
Auctioneers' licences	50 - -	
Auction duties	40 16 1	
Butchers' licences	15 - -	
Spirit licences	130 - -	
Duties on imports in British vessels	1,486 14 2	
Duties on imports in foreign vessels	614 19 2	
Extra duty on spirits	2,498 12 6	
Extra duty on tobacco	553 8 4	
Palm wine duty	103 7 -	
Tonnage dues	819 10 -	
Quarantine dues	75 12 -	
Quit rents	42 7 6	
Passports	27 3 2	
Parliamentary grant	2,835 7 2	
Market and slaughter-house fees	29 6 8	
Total Fixed Revenue		9,322 3 9
INCIDENTAL:		
Judicial fines	47 2 6	
Surcharges in Customs Accounts	- 18 6	
Overcharge in remittance made to colonial agent in 1839, refunded by T. L. Ingram, Esq.	- 18 9	
Refunded into Colonial Treasury by the collector of customs	75 17 3	
Refunded into Colonial Treasury by T. L. Ingram, Esq.	30 6 2	
Share of seizure of rum in November 1837, paid into Colonial Treasury by collector of customs, on account of A. Clogstoun, Esq., late Acting Lieutenant-governor	58 14 5	
Proceeds of sale of old furniture from Government House	1 12 6	
Total Incidental Revenue		215 10 1
RECEIPTS IN AID OF REVENUE:		
Liberated African Department:		
Cash received from the Commissariat Department, being the amount of estimates	305 15 10	
Total Incidental Receipts		305 15 10
TOTAL REVENUE £.		10,146 9 -

(continued)

Appendix, No. 3.

GAMBIA.

Revenue and Expenditure.

ABSTRACT of the NET REVENUE and EXPENDITURE for the Year 1843—*continued.*

EXPENDITURE.

	Sterling. £. s. d.
Arrears of Expenditure of last year	—

	Ordinary and Fixed Expense of the Departments of Government.	Contingent and Accidental Expense.	Total Expenditure.	
	Sterling. £. s. d.	Sterling. £. s. d.	Sterling. £. s. d.	
CIVIL:				
Paid from Parliamentary Grant:				
Salaries of civil officers	2,304 1 5			
Salaries of judicial officers	531 5 9		2,835 7 2	
Paid from Colonial Revenue:				
Salaries of civil officers and subordinates, including Customs Establishment	1,898 7 1	24 2 6		
Allowances to establishment	— — —	301 8 3		
Judicial department	625 19 3	170 8 9		
Total Civil Establishment	2,524 6 4	495 19 6	2,835 7 2	5,855 13 —

	Sterling. £. s. d.	
DISBURSEMENTS ON ACCOUNT OF MISCELLANEOUS CIVIL SERVICES:		
Expenses of public works	554 17 8	
Subsistence of native kings, &c.	75 5 11	
Customs to native kings, &c.	204 1 8	
Rent of public offices, &c.	142 — —	
Cost of repairs to colonial boat	17 — 5	
Presents to native kings, &c.	43 2 8	
Rent of house for the Lieutenant-governor	97 10 —	
Government grant in aid of general education	100 — —	
Maintenance of prisoners, &c.	213 — 1	
Pensions paid at Bathurst	25 3 4	
Sundry disbursements	7 6 8	
To clerk of works for surveying and making plan of Bathurst Town	17 — —	
Stationery purchased at Bathurst	12 15 8	
Remitted to the colonial agent in London, on account of his disbursements in bills of exchange	1,070 9 8	
Paid premium on ditto	51 1 4	
Cut dollars remitted to colonial agent	442 14 —	
Loss on five-franc pieces in the Colonial Treasury, occasioned by the change in the currency 24th November 1843	114 2 6	
Liberated African Department:		
Maintenance of Africans before location	15 16 4	
Salaries of officers and subordinates	83 7 3	
Horse allowances	27 9 —	
Hospital expenses, and whitewashing, &c. liberated African premises	50 5 —	
Paid into commissariat chest	1,003 4 8½	
Total Miscellaneous Disbursements		4,367 13 10½
TOTAL EXPENDITURE £.		10,223 6 10½

COMPARATIVE YEARLY STATEMENT OF THE REVENUE.

Specify each Separate Tax or Duty.	Amount Collected in the Year 1843, in Pounds Sterling.	Amount Collected in the Year 1842, in Pounds Sterling.	Increase in Pounds Sterling.	Decrease in Pounds Sterling.	Cause of Increase or Decrease.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
Auctioneers' licences	50 – –	25 – –	25 – –	- - -	One more licence granted.
Auction duties	40 16 1	56 18 1	- - -	16 2 –	Less amount of property sold by auction.
Butchers' licences	15 – –	12 – –	3 – –	- - -	One more licence granted.
Spirit licences	130 – –	100 – –	20 – –	- - -	Two more licences granted.
Duties on imports in British vessels	1,486 14 2	1,378 14 7	107 19 7	- - -	Five quarters included.
Duties on imports in foreign vessels	614 19 2	784 4 8	- - -	169 5 6	Less trade with America.
Extra duty on spirits	2,498 12 6	1,915 16 –	582 16 6	- - -	- - Five quarters included, and 6 *d.* per gallon increase of duty.
Extra duty on tobacco	553 8 4	677 18 8	- - -	124 10 4	Less tobacco imported.
Palm wine duty	103 7 –	111 15 6	- - -	8 8 6	Less palm wine imported.
Tonnage dues	819 10 –	779 6 –	40 4 –	- - -	Five quarters included.
Quarantine dues	75 12 –	60 18 –	14 14 –	- - -	Ditto - - ditto.
Quit-rents	42 7 6	- - -	42 7 6	- - -	Quit-rents of 1842, collected in 1843.
Passports	27 3 2	20 11 8	6 11 6	- - -	Five quarters included.
Market and slaughter-house fees	29 6 8	38 4 6	- - -	8 17 10	Fewer oxen, &c. slaughtered; larger supply of fish.
Parliamentary grant	2,835 7 2	962 3 7	1,873 3 7	- - -	Five quarters included; more officers on salary.
Judicial fines	47 2 6	52 14 –	- - -	5 11 6	Fewer fines.
Surcharges in customs' accounts	– 18 6	157 2 8	- - -	156 4 2	Fewer surcharges.
Overcharged in remittance to colonial agent in 1839, refunded by T. L. Ingram, esquire	– 18 9	- - -	– 18 9	- - -	No overcharge in 1842.
Refunded by collector of customs	75 17 3	- - -	75 17 3	- - -	No refund in 1842.
Refunded by T. L. Ingram, esquire	30 6 2	- - -	30 6 2	- - -	Ditto - ditto.
Acting Lieutenant-governor Clogstoun's share of seizure of rum in November 1839, paid by collector of customs into Colonial Treasury	58 14 5	- - -	58 14 5	- - -	No similar payment made in 1842.
Sale of old furniture from Government House	1 12 6	- - -	1 12 6	- - -	No receipt on this account in 1842.
Liberated African Department	305 15 10	2,389 18 2	- - -	2,084 2 4	Liberated African Department discontinued.
Seizures	- - -	58 17 10	- - -	58 17 10	No seizures in 1843.
TOTAL £.	9,843 9 8	9,592 3 11	2,883 5 9	2,632 – –	

COMPARATIVE YEARLY STATEMENT OF THE COLONIAL EXPENDITURE.

Specify each Separate Head of Expenditure.	Expenditure, 1843, in Pounds Sterling.	Expenditure, 1842, in Pounds Sterling.	Increase in Pounds Sterling.	Decrease in Pounds Sterling.	Cause of Increase or Decrease.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
Salaries paid to officers under Parliamentary grant	2,835 7 2	962 3 7	1,873 3 7	- - -	Five quarters included; more officers on salary.
Salaries and allowances paid to colonial officers and subordinates, from colonial revenue, including customs' establishment, and accidental and contingent expense	3,020 5 10	2,731 4 5	289 1 5	- - -	Five quarters included; more officers on salary, and contingent expenses greater.
Expenses of public works	554 17 8	120 6 3	434 11 5	- - -	More works, including drains, under construction.
Subsistence of native kings, &c.	75 5 11	95 2 5	- - -	19 16 6	Fewer visitors.
Customs, &c., to native kings, &c.	204 1 8	152 15 –	51 6 8	- - -	Five quarters included.
Rent of public offices, &c.	142 – –	90 – –	52 – –	- - -	Five quarters included, and rent of court-house.
Militia	- - -	234 18 7	- - -	234 18 7	No similar expenditure in 1843.
Allowance to acting colonial engineer	- - -	91 2 6	- - -	91 2 6	£. 8. paid, included in accidental expenses.
Cost of repairs to colonial boat	17 – 5	21 2 10	- - -	4 2 5	Fewer repairs required.
Presents to native kings, &c.	43 2 8	301 9 8	- - -	258 7 –	Fewer presents given.
Rent of house for Lieutenant-governor	97 10 –	140 16 8	- - -	43 6 8	Rent paid for a shorter period.
Grant in aid of general education	100 – –	- - -	100 – –	- - -	No similar expenditure in 1842.
Maintenance of prisoners, &c.	213 – 1	337 18 7	- - -	124 18 6	Arrears for 1841 included in 1842.
Pensions	25 3 4	79 10 –	- - -	54 6 8	Pensions paid at Bathurst only included
Survey and plan of Bathurst town	17 – –	- - -	17 – –	- - -	No similar expenditure in 1842.
Stationery purchased at Bathurst	12 15 8	- - -	12 15 8	- - -	Ditto - - ditto.
Remittances to colonial agent in London	1,070 9 8	- - -	1,070 9 8	- - -	No remittances made in 1842.
Premium on bills for same	51 1 4	- - -	51 1 4	- - -	Ditto - - - ditto.
Cut dollars remitted to colonial agent in London	442 14 –	- - -	442 14 –	- - -	Ditto - - - ditto.
Loss on five franc pieces, owing to change in the currency	114 2 6	- - -	114 2 6	- - -	No loss sustained in 1842.
Sundry small disbursements	7 6 8	- - -	7 6 8	- - -	No similar payments in 1842.
Cost of missions to native kings, &c.	- - -	63 16 –	- - -	63 16 –	No missions in 1843.
Liberated African Department	1,180 2 3½	1,550 12 4	- - -	370 10 –½	Liberated African Establishment discontinued.
Monsieur Marbeau's bond paid back	- - -	500 – –	- - -	500 – –	No similar payment in 1843.
Amount deducted from the revenue at the custom-house, for drawbacks, &c.	593 17 1	- - -	593 17 1	—	
TOTAL £.	10,817 3 11½	7,472 18 10	5,109 10 –	1,765 4 10½	

LOCAL REVENUES.

— Nil. —

MILITARY EXPENDITURE.

DETAILS OF THE EXPENDITURE INCURRED BY THE COLONY ON ACCOUNT OF ITS MILITARY DEFENCE.

No Expenditure incurred by the Colony on account of Military Posts and Works.

MILITARY POSTS.

Fort Bullen, on Barra Point.
Fort George, on M'Carthy's Island.
Convalescent House, on Cape St. Mary.

MILITIA.

ACCOUNT of EXPENDITURE incurred by *Great Britain* for the Military Protection, and in aid of the Civil Establishment.

COMMISSARIAT:—PAY OF THE TROOPS, PROVISIONS, &c.

HEAD OF EXPENDITURE.		Amount in Pounds Sterling.
Statement of Commissariat Expenditure at the Gambia, from 11th October 1842 to the 5th January 1844.		
		£. s. d.
Provisions and forage paid for at this station		1,386 8 5
Ditto - - sent from England		2,960 7 6
uel and light paid for at this station		21 16 4
Ditto - sent from England		48 5 10
Military Allowances		126 9 2
Ordnance		1,904 5 1
Ordinaries		7,637 11 –
Commissariat Services		1,596 4 11
Advances to Departments		442 14 8
Hospital supplies	£. 39 11 1	
Special Disbursements	93 13 4	
		133 4 5
	£.	16,257 7 4

Appendix, No. 3.

GAMBIA.

Public Works.

PUBLIC WORKS. - - - - - -

RETURN of all Public Works, Civil Roads, Canals, Bridges, Buildings, &c. &c..

WORK, AND WHERE SITUATED.	Whether Constructing or under Repair.	Estimated Expense in Pounds Sterling.	Authority under which it is Executed.
Bathurst, Island of St. Mary, River Gambia:			
Government House - - - - - -	Under repair	- - -	- - Governor Seagram and Acting-Governor Ingram.
Street drains - - - - - - - -	- - -	- - -	- - Acting-Governor Ingram and Governor Seagram.
Dyke, sluice-gates, and main drain - -	Under repair	- - -	- ditto - -
Drains at M'Carthy's Island - - -	- ditto -	- - -	- Acting-Governor Ingram.
Commander's house, M'Carthy's Island -	- ditto -	- - -	- ditto - -
Police station-houses, Bathurst - - -	- ditto -	- - -	- ditto - -
Gaol, weigh-house, slaughter-house, public necessary, &c.	- - -	- - -	- ditto - -

LEGISLATION.

Legislation.

SCHEDULE of all the Laws, Proclamations, Orders in Council, &c., which have been Promulgated in the Colony during the Year 1843.

Date of the Law, &c.	SUBSTANCE OF THE LAW, &c.	Transmitted to England.
	Acts of the Governor and Council of Sierra Leone:	
2 Jan. 1843 - -	- - An Act to alter and amend an Act for regulating the Custom-house Duties within the Colony of Sierra Leone, and certain Dependencies thereon; passed the 10th day of December 1839.	—
	Ordinances of the Governor and Council of the Settlements on the Gambia:	
22 Nov. 1843 - No. 1.	- - An Ordinance enacted by the Acting-Governor of Her Majesty's Settlements on the Gambia, and their Dependencies, with the advice and consent of the Legislative Councils thereof, to enable debtors under existing contracts to liquidate such debts by payment in dollars or in doubloons at the present rates, or in French five-franc pieces, at the valuation of 4*s.* each five-franc piece, notwithstanding the new valuation assigned to those coins by Her Majesty's Proclamation, promulgated on the 25th day of October 1843.	- - This Ordinance has been transmitted to England.
27 Nov. 1843 - No. 2.	- - An Ordinance, enacting that certain Acts of the British Parliament, altering or amending the Criminal Law of England, shall be in force in these Settlements; and also providing for the infliction of the punishment of whipping in certain cases.	- - This Ordinance has been transmitted to England.

- - - - - - PUBLIC WORKS.

not of a Military Nature, which have been undertaken during the Year.

Fund from which the Expense is Defrayed.	When Commenced.	Whether Finished or Unfinished.	If Finished, actual Amount of Expenditure in Pounds Sterling. £. s. d.	If Unfinished, Amount of Expenditure up to present Date, in Pounds Sterling. £. s. d.	REMARKS.
- Colonial Revenue.	- - Under repair in 1842.	- - More repair required.	- - -	191 10 10	
- ditto -	1842 -	Finished -	304 9 8	- - -	More drains required.
- ditto -	1843 -	Unfinished	- - -	20 7 11	Frequent repair necessary.
- ditto -	1843 -	Finished -	3 - 8	—	
- ditto -	1843 -	Finished -	- - -	13 - 7	Much out of repair.
- ditto -	1843 -	Finished -	3 18 5	- - -	- - These houses extremely unsubstantial, and ill adapted for police stations.
- ditto -	1843 -	Finished -	18 9 7	- - -	Stopping and whitewashing.
		£.	329 18 4	224 19 4	

COUNCILS AND ASSEMBLIES.

Councils and Assemblies.

EXECUTIVE COUNCIL.

RETURN of MEMBERS composing the EXECUTIVE COUNCIL.

NAMES.	Date of Appointment.	Date of Confirmation.	Whether holding any and what other Civil or Military Office.
Thomas Lewis Ingram, Acting-Governor -	24 June 1843	—	
John Mantell, Acting Colonial Secretary to the Government.	- ditto -	- - -	- Queen's Advocate, Police Magistrate.
T. W. Richards, Collector of Customs - -	- ditto -	- - -	Coroner.

LEGISLATIVE COUNCIL.

RETURN of MEMBERS composing the LEGISLATIVE COUNCIL.

NAMES.	Date of Appointment.	Date of Confirmation.	Whether holding any and what other Civil or Military Office.
Thomas Lewis Ingram, Acting-Governor, President.	24 June 1843	—	
Richard Graves M'Donnell, Chief Justice -	- ditto -	- - -	- - Chief Judge of the Court of Common Pleas.
John Mantell, Acting Colonial Secretary of the Government.	- ditto -	- - -	- Queen's Advocate, Police Magistrate.
H. C. Cobbe - - - - - - -	- ditto -	- - -	- - Major, commanding the troops.
W. H. Goddard - - - - - - -	- ditto -	- - -	Justice of the Peace.

ASSEMBLY.

RETURN of MEMBERS of the ASSEMBLY.

— No House of Assembly. —

Appendix, No. 3.

GAMBIA.

Civil Establishment.

CIVIL ESTABLISHMENT of the SETTLEMENTS on the River *Gambia*, for the Year 1843.

LIST OF OFFICERS.

NAMES OF OFFICERS.	OFFICE.	Page in which his Office is described.
Andrews, Robert	Second Writer, Secretary's Office	484
Brown, Thomas	High Sheriff	486
Bussen, Samuel	Gaoler at MacCarthy's Island	486
Cobbe, H. C.	Member of Legislative Council	481
Chamber, Solomon	Messenger, Secretary's Office	484
Colly, John	Clerk of the Market	484
Doyery, John	Gaoler, Bathurst	486
Foulis, Andrew	Acting Colonial Surgeon	484
Goddard, W. H.	Assistant Judge, Common Pleas	486
Ditto	Member of Legislative Council	481
Ditto	Justice of the Peace	486
Ditto	Commissioner of Requests	486
Hall, John	Militia Armourer	484
Hill, Stephen J.	Commander of MacCarthy's Island	486
Ingram, Thomas Lewis	Acting Governor	482. 484
Ingram, Alexander	Clerk of Customs	484
Ditto	Assistant Judge, Common Pleas	486
Ditto	Acting Coroner	486
Lynch, Christopher	Commander of MacCarthy's Island	486

MacDonnell,

CIVIL ESTABLISHMENT OF THE SETTLEMENTS

OFFICE.	NAME.	Date of Appointment.	By whom Appointed, and under what Instrument.	Annual Salary in British or Army Sterling.	From what Fund the Salary is paid.
CIVIL:				£. s. d.	
Governor and Commander-in Chief.	Henry Frowd Seagram	9 Jan. 1843	- - Her Majesty's commission.	344 10 9	- Parliamentary grant.
Acting Lieutenant-governor -	Thomas Lewis Ingram	1 June 1841	- - Her Majesty's commission, dated 6 Jan. 1840.	682 10 –	- ditto -
Acting Governor and Commander-in-Chief.	- - ditto - -	26 Aug. 1843	- - Her Majesty's charter, dated 24 June 1843.	335 – 11	- ditto -
Colonial Secretary and Accountant.	- - ditto - -	27 June 1840	- - Her Majesty's commission.	175 18 5	- ditto -
Acting Colonial Secretary and Accountant.	John Mantell - -	1 Dec. 1842	- - Acting Lieutenant - governor Ingram, by commission.	73 – 1	- ditto -
Ditto - - ditto - - -	- - ditto - -	11 Oct. 1843	- - Acting Governor Ingram, by commission.	48 13 5	- ditto -

Mr. Ingram, colonial secretary, ceased to administer the government on the arrival of Governor Seagram, 1st April 1843, and resumed the administration on the death of Governor Seagram, 26th August 1843. During Governor Seagram's dministration Mr. Ingram discharged the duties of his office as colonial seeretary.

List of Officers—*continued.*

Names of Officers.	OFFICE.	Page in which his Office is described.
MacDonnell, R. G.	Chief Justice	486
Ditto	Member of Legislative Council	481
Mantell, John	Acting Colonial Secretary	482. 486
Ditto	Queen's Advocate	484
Morgan, Thomas	Sluice Gatekeeper	484
Martin, George E.	Harbour-master	484
Macdonald, P. J.	Commander of MacCarthy's Island	486
N. Gum Goor	Overseer of Public Works	484
N. Jie Malic	Town-crier	484
Pignard Simon	Interpreter of Native Languages	484
	Police Constables	486
Quin, Thomas Francis	First Writer, Secretary's Office	484. 486.
Robson, Henry	Tide Surveyor	484
Robertson, Daniel	Colonial Surgeon	484
Ditto	Assistant Judge, Common Pleas	486
Ditto	Justice of the Peace	486
Ditto	Commissioner of Requests	486
Richards, Thomas Webb	Collector of Customs	484. 486
Seagram, Henry Frowd	Governor and Commander-in-Chief	482
Turner, Thomas	Messenger, Secretary's Office	484
Turpin, Nicholas	Interpreter of Native Languages	484
Tisbay, Charles	Overseer of Public Works	484
	Tidewaiters, &c.	484

ON THE RIVER GAMBIA, FOR THE YEAR 1844.

Amount of Fees. during the Year 1843, in Sterling Value.	Whether the Principal be allowed a House for his personal Residence, or what Allowance, if any, for House Rent or Quarters.	Whether the Office be held by Principal in conjunction with any, and what other Civil, Military, or Naval Office or Appointment, or Place of Profit, in any Colony, or on the Establishment of the United Kingdom. If the Office be held by a Military or Naval Officer, whether upon Full or Half Military or Naval Pay, the Total Amount of Pay and Allowances of every kind actually received by him in addition to the Profits of his Office.	Period during which the Officer has been Absent from the Colony during the Year 1843.	Whether the Principal enjoy any and what other Advantage or Profit, not required to be stated in the preceding Columns.	Date of First Appointment under the Colonial Government.
£. s. d.					
- - -	- - Government House.	- - By principal; a table allowance of 200 *l.* per annum.	—		
- - -	- - House rent of 10 *l.* 16 *s.* 8 *d.* per month, to 31st March 1843.	- - By principal; table allowance of 200 *l.* per annum, while administering the government.	- - -	- - -	1825.
- - -	- - Government House.	- - ditto - - ditto - - -	—		
- - -	- - No house or allowance.	No allowances - - - -	—		
- - -	- - ditto -	- By principal; also Queen's advocate, with salary of 400 *l.* per annum.	- - -	- - -	1 Dec. 1842.
- - -	- - ditto -	- - ditto - - ditto - - -	- -	- - -	11 Oct. 1843.

Mr. Mantell filled the office of acting colonial secretary during Mr. Ingram's administration of the government prior to the accession to office of Governor Seagram. Mr. Mantell resumed the duties of acting colonial secretary after the decease of Governor Seagram, and after Mr. Ingram resumed the administration of the government.

(continued)

OFFICE.	NAME.	Date of Appointment.	By whom Appointed, and under what Instrument.	Annual Salary in British or Army Sterling.	From what Fund the Salary is paid.
				£. s. d.	
First writer, Colonial Secretary's office.	Thomas Francis Quin	16 Mar. 1840	- - Secretary of State by letter.	250 - -	- - Colonial revenue.
Second writer, Colonial Secretary's office.	Robert Andrews -	1 June 1841	- - Lieutenant-governor Huntly.	68 11 -	- ditto -
Messenger, Colonial Secretary's office.	Thomas Turner -	- ditto -	- ditto - -	7 10 -	- ditto -
Ditto - - ditto - - -	Solomon Chamber -	1 Apr. 1843	- - Acting Governor Ingram.	11 5 -	- ditto -
Queen's advocate - - -	John Mantell - -	24 Aug. 1841	- - Her Majesty's commission.	485 8 4	- Parliamentary grant.
Collector of customs - -	Thos. Webb Richards	20 Nov. 1840	- - Commissioners of customs by warrant.	400 - -	- - Colonial revenue.
Clerk of customs - - -	Alex. Ingram - -	1 Nov. 1837	- - Lords of Her Majesty's Treasury.	150 - -	- ditto -
Tide-surveyor, &c. - - -	Henry Robson -	7 Aug. 1843	- - Lords of Her Majesty's Treasury by warrant.	25 2 7	- ditto -
Tide-waiters, boatmen, &c., collector of palm wine duties.	Frequently changed	- - -	- - Tide-waiters and collector of palm wine duties by the Governor; boatmen by the collector of customs.	173 8 -	- ditto -
Colonial surgeon - - -	Daniel Robertson -	1 Apr. 1838	- - Secretary of State by letter.	295 10 3	- ditto -
Acting colonial surgeon - -	Andrew Foulis -	27 May 1842	- - Acting Governor Ingram by commission.	75 - -	- ditto -
Harbour-master - - -	George E. Martin -	1 Dec. 1835	- - Lieutenant-governor Rendall.	125 - -	- ditto -
Harbour boatmen - - -	Frequently changed	- - -	The Governor -	71 10 -	- ditto -
Interpreter of native languages	Simon Pignard -	1 June 1841	- - Lieutenant-governor Huntley.	56 5 -	- ditto -
Ditto - - - - - -	Nicholas Turpin -	16 Nov. 1843	- - Acting Governor Ingram.	6 5 -	- ditto -
Clerk of the market at Bathurst	John Colly - -	16 Oct. 1839	- ditto - -	45 12 6	- ditto -
Overseer of public works -	Charles Tisbay -	- - Not ascertained.	- - Lieutenant-governor.	42 7 -	- ditto -
Ditto - - - - - -	Simon Pignard -	1 July 1843	- ditto - -	24 3 -	- ditto -
Ditto - - - - - -	Goor N. Gum -	16 Nov. 1843	- - Acting Governor Ingram.	8 1 -	- ditto -
Sluice gatekeeper - - -	Thomas Morgan -	1823 - -	- - Commandant Grant.	22 17 -	- ditto -
Town-crier - - - -	Malic N. Jye - -	1 May 1842	- - Acting Governor Ingram.	15 4 8	- ditto -
Militia armourer - - -	John Hall - -	- - Not ascertained.	- - Lieutenant-governor.	24 15 -	- ditto -

Five quarters of Mr. Quin's salary, which is 200 *l.* per annum, included.
Thomas Turner was employed six months, at 15 *l.* per annum.
Solomon Chamber was employed three quarters of a year, at 15 *l.* per annum.
Queen's advocate, salary included for five quarters, at 400 *l.* per annum, less income tax.
Colonial Surgeon Robertson, at 150 *l.* per annum, being half salary from 12th October 1842, to 31st March 1843, amounting to 70 *l.* 10 *s.* 3 *d.*, is included in the above amount.

Amount of Fees during the Year 1843, in Sterling Value.	Whether the Principal be allowed a House for his personal Residence, or what Allowance, if any, for House Rent or Quarters.	Whether the Office be held by Principal in conjunction with any, and what other Civil, Military, or Naval Office or Appointment, or Place of Profit, in any Colony, or on the Establishment of the United Kingdom. If the Office be held by a Military or Naval Officer, whether upon Full or Half Military or Naval Pay, the Total Amount of Pay and Allowances of every kind actually received by him in addition to the Profits of his Office.	Period during which the Officer has been Absent from the Colony during the Year 1843.	Whether the Principal enjoy any, and what other Advantage or Profit, not required to be stated in the preceding Columns.	Date of First Appointment under the Colonial Government.
£. s. d.					
- - -	- - No house or allowance.	By principal; no allowances -	- - -	- - -	16 Mar. 1840.
- - -	- ditto - -	- - ditto - - ditto - -	- - -	- - -	1 June 1841.
- - -	- ditto - -	- - ditto - - ditto - -	- - -	- - -	- ditto.
- - -	- ditto - -	- - By principal; no other appointment.	—		
- - -	- ditto - -	- - Ditto; also acting colonial secretary from 1st December 1842 to 31st March 1843, and from 11th October to 31st December 1843, with the half salary of that office, 225 *l.* per annum.	- - -	- - -	29 Sept. 1840
- - -	- ditto - -	By principal; no allowances -	—		
- - -	- ditto - -	- - ditto - - ditto - -	- - -	- - -	1 Nov. 1837.
- - -	- ditto - -	- - ditto - - ditto - -	—		
- - -	- ditto - -	- - ditto - - ditto - -	—		
- - -	- ditto - -	- - By principal; forage allowance of 2 *s.* 3 *d.* per diem, and 50 *l.* per annum to supply medicines for gaol.	3 months -	- - -	1 Apr. 1838.
- - -	- ditto - -	- - Ditto; also staff surgeon with full pay and allowances.	- - -	- - -	27 May 1842.
- - -	- ditto - -	Ditto; no other appointment -	- - -	- - -	1 Dec. 1835.
—					
- - -	- ditto - -	- - By principal; also overseer of pubic works from 1st October 1842 to 15th November 1843, at 3 *s.* 6 *d.* per diem.	—		
- - -	- ditto - -	Ditto; no other appointment -	- - -	- - -	16 Nov. 1843.
- - -	- ditto - -	- - ditto - - ditto - -	- - -	- - -	16 Oct. 1839.
- - -	- ditto - -	- - ditto - - ditto - -	—		
- - -	- ditto - -	- - Ditto; also interpreter of native languages to 15th November 1843.	—		
- - -	- ditto - -	Ditto, no other appointment - -	—		
- - -	- ditto - -	- - Ditto, also pensioner 2d West India Regiment, at 5 *d.* per diem.	—		
- - -	- ditto - -	Ditto, no other appointment -	—		
- - -	- ditto - -	- - ditto - - ditto - -	—		

Acting Colonial Surgeon Foulis, included for two quarters at 150 *l.* per annum, being the half salary of the colonial surgeon.

Nicholas Turpin succeeded Simon Pignard, who resigned.

Simon Pignard succeeded Charles Tisbay, who resigned.

Goor N. Gum succeeded Simon Pignard, who resigned.

OFFICE.	NAME.	Date of Appointment.	By whom Appointed, and under what Instrument.	Annual Salary in British or Army Sterling.	From what Fund the Salary is paid.
				£. s. d.	
JUDICIAL ESTABLISHMENT:					
Chief Justice	Richard G. M'Donnell.	1 Apr. 1843	Her Majesty's commission.	531 5 9	Parliamentary grant.
Judge of the Court of Common Pleas.	ditto	19 May 1343	Lieutenant-governor Seagram, by commission.	- - -	- - -
Assistant Judge Common Pleas	Daniel Robertson	24 May 1841	Lieutenant-governor Huntley, by commission.	- - -	- - -
Ditto	Alexander Ingram	1 Jan. 1841	ditto	- - -	- - -
Ditto	W. H. Goddard	22 Aug. 1842	Acting-governor Ingram, by commission.	- - -	- - -
High sheriff	Thomas Brown	31 Oct. 1843	ditto	- - -	- - -
Clerk and Prothonotary Common Pleas.	T. F. Quin	1839	ditto	- - -	- - -
Police magistrate	John Mantell	24 Aug. 1831	Her Majesty's commission.	- - -	- - -
Justice of the peace	Daniel Robertson	13 May 1840	Lieutenant-governor Huntley, by commission.	- - -	- - -
Ditto	W. H. Goddard	ditto	ditto	- - -	- - -
Coroner	T. W. Richards	9 July 1841	Acting-governor Ingram, by commission.	- - -	- - -
Acting ditto	Alexander Ingram	17 Feb. 1843	ditto	- - -	- - -
Clerk of police court	T. F. Quin	1 July 1839	Lieutenant-governor Mackie.	87 10 –	Colonial revenue.
Commissioner of requests	Daniel Robertson	13 May 1840	Lieutenant-governor Huntley, by commission.	- - -	- - -
Ditto	W. H. Goddard	ditto	ditto	- - -	- - -
Gaoler	John Doyery	29 Apr. 1829	Acting Lieutenant-governor Hutton.	62 10 –	Colonial revenue.
Constables	Frequently changed	- - -	The Governor.	366 9 3	ditto
MACCARTHY'S ISLAND:					
Commander	P. J. Macdonald	14 May 1842	Acting Lieutenant-governor Ingram, by commission.	42 15 9	Parliamentary grant.
Ditto	Christopher Lynch	1 Feb. 1843	ditto	28 10 6	ditto
Ditto	Stephen J. Hill	24 Apr. 1843	ditto	87 13 3	ditto
Gaoler	Samuel Bussen	14 May 1841	Lieutenant-governor Huntley.	36 10 –	Colonial revenue.
Constables	Frequently changed	- - -	- - -	73 – –	ditto

Mr M'Donnell received half salary, amounting to 51 *l.* 4 *s.* 2 *d.*, from the 1st April to 18th May 1843, being the period of his passage from England.

Amount of Fees during the Year 1843, in Sterling Value.	Whether the Principal be allowed a House for his personal Residence, or what Allowance, if any, for House Rent or Quarters.	Whether the Office be held by Principal in conjunction with any, and what other Civil, Military, or Naval Office or Appointment, or Place of Profit, in any Colony, or on the Establishment of the United Kingdom. If the Office be held by a Military or Naval Officer, whether upon Full or Half Military or Naval Pay, the Total Amount of Pay and Allowances of every kind actually received by him in addition to the Profits of his Office.	Period during which the Officer has been Absent from the Colony during the Year 1843.	Whether the Principal enjoy any, and what other Advantage or Profit, not required to be stated in the preceding Columns.	Date of First Appointment under the Colonial Government.
£. s. d.					
- - -	- - No house or allowance.	- - By principal; also first member of Legislative Council and Judge of Common Pleas.	3 months -	- - -	19 May 1843.
- - -	- ditto - -	- - Ditto; also chief justice and first member of Legislative Council.	- - -	- - Some fees of office, but no return of them made.	- ditto.
- - -	- ditto - -	- - Ditto; also a justice of the peace, commissioner of requests, and colonial surgeon.	3 months -	- ditto - -	24 May 1841.
- - -	- ditto - -	- - Ditto; also clerk of customs -	- - -	- ditto - -	1 Jan. 1841.
- - -	- ditto - -	- - Ditto; also member of Legislative Council, a justice of the peace, and commissioner of requests.	- - -	- ditto - -	22 Aug. 1842.
- - -	- ditto - -	- - Ditto; no other appointment -	- - -	- ditto - -	—
- - -	- ditto - -	- - Ditto; also writer Secretary's office, clerk of councils, and clerk of police court.	- - -	- - Fees of office paid by the suitors; no return of the amount received.	1839.
- - -	- ditto - -	- - Ditto; also Queen's advocate, with salary of 400 *l.* per annum, and acting colonial secretary during some months of 1843, with the half salary of that office; viz. 225 *l.* per annum.	- - -	- - -	29 Sept. 1840.
- - -	- ditto - -	- - Ditto; also assistant judge Court of Common Pleas, colonial surgeon, and commissioner of requests.	- - -	- - -	13 May 1840.
- - -	- ditto - -	- - Ditto; also member of Legislative Council, assistant judge Common Pleas, and commissioner of requests.	- - -	- - -	- ditto.
21 - -	- ditto - -	- - Ditto; also member of Executive Council and collector of customs.	- - -	- - -	9 July 1841.
14 14 -	- ditto - -	- - Ditto; also clerk of customs -	- - -	- - -	17 Feb. 1843.
- - -	- ditto - -	- - Ditto; also 1st writer Secretary's office, clerk of councils, clerk and prothonotary Common Pleas.	- - -	- - Fees paid by the parties; no return of the amount received.	1 July 1839.
- - -	- ditto - -	- - Ditto; also assistant judge Common Pleas, justice of the peace, and colonial surgeon.	3 months -	- - -	13 May 1840.
- - -	- ditto - -	- - Ditto; also member of Legislative Council and justice of the peace.	- - -	- - -	- ditto.
- - -	- ditto - -	- - Ditto; no other appointment -	- - -	- - -	29 Apr. 1829.
—					
- - -	- - No house or allowance.	- - By principal; also Lieutenant 3d West India Regiment, with full pay and allowances.	- - -	- - -	14 May 1842.
- - -	- ditto - -	- - Ditto - - ditto - - -	- - -	- - -	1 Feb. 1843.
- - -	- ditto - -	- - By principal; also captain 2d West India regiment, with full pay and allowances.	- - -	- - -	24 Apr. 1843.
- - -	- ditto - -	- - Ditto; no other appointment -	- - -	- - -	14 May 1841.
- - -	- ditto - -	- - Ditto - - ditto - - -	—		

Mr. Alexander Ingram was appointed acting coroner in consequence of the illness of Mr. Richards.

RETURN of Officers who have given Security for the due Discharge of their Duties.

NAMES.	OFFICES.	Nature and Amount of Security, Names of the Sureties, and Sums for which they are Answerable.
T. W. Richards	Collector of Customs	Bond by Thomas Richards and R. W. Bennett, for 2,000 *l.*
Alexander Ingram	Clerk of Customs	Bond by T. L. Ingram and Charles Heddle, for 100 *l.*
Henry Robson	Tide Surveyor	Bond by James Robson and Thomas Richard Avery, for 1,000 *l.*

PENSIONS payable out of the Revenues of the Colony.

NAME OF THE PARTY.	Amount of the Pension in Sterling.	Authority under which the Pension was granted.	Date from which the Pension has been paid.	Service for which the Pension was granted.
	£. s. d.			
The Rev. William Horton	48 – –	The Right honourable the Secretary of State.	1825	As schoolmaster of the colony of Sierra Leone and chaplain of the Gambia.
Thomas Hopwood	16 – –	ditto	Not known	Not known.
Thomas Reffell	10 8 –	ditto	1 Jan. 1838	Wound received in Barra war.
Jerim Jack	5 2 –	ditto	1 May 1842	Long services as town-crier.

RECAPITULATION OF THE ESTABLISHMENT.

	Paid by Great Britain in Sterling Money.	Paid by the Colony in Sterling Money.
	£. s. d.	£. s. d.
Civil Establishment	2,304 1 5	1,898 7 1
Contingent Expenditure	- - -	325 10 9
Judicial Establishment	531 5 9	625 19 3
Contingent Expenditure	- - -	170 8 9
Ecclesiastical Establishment	—	—
Contingent Expenditure	—	—
Miscellaneous Expenditure	- - -	3,187 11 7
Pensions	—	—
Expenditure on account of Liberated African Department	1,180 2 3½	—
Grand Total £.	4,015 9 5½	6,207 17 5

FOREIGN CONSULS.

— Nil. —

POPULATION.

RETURN of the POPULATION, and of the MARRIAGES, BIRTHS, and DEATHS.

COUNTY, DISTRICT, OR PARISH.	Area in Square Miles.	WHITES.		COLOURED POPULATION.		TOTAL.		Aliens and Resident Strangers, not included in preceding Columns.	Population to the Square Mile.	Persons employed in			Births.	Marriages.	Deaths.
		Males.	Females.	Males.	Females.	Males.	Females.			Agriculture.	Manufactures.	Commerce.			
Island of Saint Mary, River Gambia, census taken in 1839	5	38	4	1,576	1,715	1,614	1,719	181	666	271	580	370	139	53	271
MacCarthy's Island, census taken in 1836 - - -	- -	7	- -	777	378	784	378	410	- -	- -	- -	21	- -	72	63

ECCLESIASTICAL RETURN.

RETURN of the NUMBER of CHURCHES, LIVINGS, &c.

Names of the Parishes, in what County or District, and Extent in Square Miles.	Population of each Parish.	Name of the Rector, and Value of the Living.	Parsonage House.	Glebe.	CHURCH, where situated, and the Number of Persons it will contain.	Number of Persons generally Attending.	CHAPEL, where Situated, and the Number of Persons it will contain.	Number of Persons generally Attending.	Whether Protestant or Roman-catholic.	Parsonage House.	Dissenting Places of Worship.	REMARKS.
Bathurst - - - -	3,333	Wm. Fox, Wesleyan Missionary -	none -	none	- - The service of the established Church is performed in the Wesleyan chapel, there being no church. The chapel will contain about 500 persons.	400	- - There are two Wesleyan Chapels at Bathurst that will contain between 600 and 700 persons.	500	Wesleyan	none -	2	- - There are also a Wesleyan Chapel at Melville town, near Bathurst, one at Barra Point, and one at MacCarthy's Island.

EDUCATION.

RETURN of the NUMBER of SCHOOLS, &c.

Name of the Parish, and in what County or District.	Public or Free School, and where Situated.	Name of the Schoolmaster or Schoolmistress, and Salary.	Number of Scholars.			Mode of Instruction.	If supported by Government, or Voluntary Contributions, and Amount of each.		Expenses of each School.	Number of Private Schools.	REMARKS.
			Male.	Female.	Total.		Government.	Voluntary Contributions.			
Bathurst, Island of St. Mary, Gambia.	- - No public free school. The Wesleyan Missionaries have a school in Bathurst, and another in Berwick Town, Fort Bullen.	- - Rev. Wm. Fox, Wesleyan Missionary, John and Mary Cupidon, and John Gom, assistants.	226	77	203	- - Similar to that in infant schools in England, viz., reading, writing, arithmetic, and sewing.	- - -	- - Wesleyan Missionary Society.	not known -	2	—
MacCarthy's Island - -	- - One school kept by the Wesleyan Missionaries.	- - Rev. William Symons; and Pierre Sallah, assistants.	38	26	64	- ditto - -	- - -	- ditto -	not known -	1	- - An adult school on the Sabbath.

Appendix, No. 3.

GAMBIA.

EXCHANGES, MONIES, WEIGHTS, AND MEASURES.

Course of Exchange.

One and a half per cent. on British silver and gold in exchange for bills on the Treasury at 30 days' sight.

Up to the 24th November 1843, six per cent. on Spanish and Portuguese dollars, cut dollars and round, and cut French five-franc pieces (at 4*s.* 4*d.* per dollar and five-franc piece), against Treasury bills at 30 days' sight.

After the 24th November 1843, two per cent. on the above foreign coins, and a probability of the rate of exchange becoming still lower, from the increasing scarcity of specie in the settlement.

Coins.

British.

Gold	Sovereign, 1*l.* Half-sovereign, 10*s.*
Silver	Half-crown, 2*s.* 6*d.* Shilling, 1*s.* Six-pence, 6*d.* Three-pence, 3*d.* Three halfpence, 1½*d.*
Copper	Penny, 1*d.* Halfpenny, ½*d.*

Foreign.

Gold	Doubloon, 3*l.* 4*s.* Napoleon, 15*s.* 10*d.*
Silver	Dollar (Spanish, Portuguese, South America), 4*s.* 2*d.* Five-franc piece (French), 3*s.* 10½*d.*
Copper	Ten reas (Portuguese). Five reas (ditto).

The above current rate of valuation assigned to the doubloon, napoleon, dollar, and five-franc piece, commenced 24th November 1843, by authority of the proclamation of Her Majesty the Queen to that effect.

Amount of Coin in Circulation

Estimated at 4,000*l.* sterling.

Amount of Paper Currency in Circulation.

— None. —

Accounts kept.

The government accounts are kept in pounds, shillings, and pence sterling, reckoning the dollar at 50 pence.

Merchants' accounts are kept in pounds, shillings, and pence sterling, also in pounds, shillings, and pence currency, calculating four dollars to the pound or five shillings to the dollar, and in proportion for the lesser coins; and also in dollars and cents; some houses adopting one method and some the other.

Weights.

Avordupois for all merchandise and native produce. Troy for gold and silver.

Measures.

The imperial bushel or measure is used for grain of all kinds, and the imperial gallon for all liquids supplied for the service of the government.

Liquors are retailed from the stores for the use of the public by the old gallon.

IMPORTS.

ARTICLES IMPORTED.	ESTIMATED VALUE IN STERLING.						SHIPS INWARDS.								
DESCRIPTION AND QUANTITY.	From Great Britain.	British Colonies.			United States of America.	Foreign States.	TOTAL.	Great Britain.		British Colonies.		United States.		Foreign States.		TOTAL.		
		West Indies.	North America.	Elsewhere.				No.	Tons.	No.	Tons.	No.	Tons	No.	Tons.	No.	Tons.	Men.
	£. s. d.	£. s.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.											
Ale, Cyder, &c., 607 barrels, 172 baskets, and 12 cases	862				4	31	897	25	3,716	16	1,358	11	2148	254	1,2706	306	19,928	2,655
Amber Beads, 19 cases and 1 package	2,845					33	2,878	—										
Anchors and chains, 26 No.	211						211	—										
Asphalte, 26 tons	62					5	67	—										
Arrowroot, 7 cases and one keg	2			13			15	—										
Bags, empty, 4,000 No. and 4 bales	48				5	17	70	—										
Beads, 114 barrels, 155 cases, and 4 packages	943					1,223	2,166	—										
Biscuit, 531 barrels and 4 cases	29		9		371	17	426	—										
Boots and shoes, 38 cases and 1 package	312				22	101	435	—										
Boats, 2 No.					15		15	—										
Books, 3 cases	35						35	—										
Bricks, slates, and tiles, 194,000 No.	234					101	335	—										
Blue and starch, 35 cases	31					1	32	—										
Blacking, 4 casks	13						13	—										
Brushes, 2 cases and 1 bundle	30						30	—										
Béné Seed, 269 bushels						60	60	—										
Cutlery, 10 barrels and 38 cases	398				4		402	—										
Candles, 138 cases	41			23	135	43	242	—										
Corks, 83 bags	4					17	21	—										
Chocolate, 4 boxes					1	2	3	—										
Cordage, 220 coils, 1 case and 1 cask	249				150	118	517	—										
Cotton cards, 117 cases					193		193	—										
Coral beads, 10 cases				33		507	540	—										
Corn, 626 ½ Bordeaux						998	998	—										
Cement, 4 casks	2						2	—										
Cutlasses, 28 cases	198						198	—										
Copper, 19 cases and 2 casks	488						488	—										
Confectionery, 15 jars, 10 cases, and 1 basket						36	36	—										
Coals and charcoal, 52 tons and 64 barrels	33					33	66	—										
Coffee, 45 bags	27				12	53	92	—										
Carriages, 2 No.	55						55	—										
Camwood, 66 tons 13 cwt.				793		540	1,333	—										
Cotton goods, 738 bales and 450 cases	13,002			4	2,607	2,042	17,655	—										
Clocks, 1 case						7	7	—										
Cards, Playing, 2 cases	18						18	—										
Drugs, 29 cases	115					24	139	—										
Earthenware, 33 crates, 18 cases, and 10 casks	182					48	230	—										
Fruits, 364 packages	19		3		6	69	97	—										
Furniture, 123 packages	1,068				34		1,102	—										
Flour, barley, and oatmeal, 260 barrels	10		1	1	103	180	295	—										
Fish, 148 packages	13		21				34	—										
Flints, 91 kegs	88						88	—										
Glass ware, 11 barrels, 18 cases, and 1 package	179				3	22	204	—										
Groceries, 10 cases, 19 kegs, and 2 bags	64						64	—										
Garden seeds, 13 cases	12		1				13	—										
Guns, 823 cases	9,161						9,161	—										
Gunpowder, 2,096 barrels	4,396					8	4,404	—										

(continued)

IMPORTS—*continued.*

ARTICLES IMPORTED.	ESTIMATED VALUE IN STERLING.							SHIPS INWARDS.									
DESCRIPTION AND QUANTITY.	From Great Britain.	British Colonies.			United States of America.	Foreign States.	TOTAL.	Great Britain.		British Colonies.		United States.		Foreign States.		TOTAL.		
		West Indies.	North America.	Elsewhere.				No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.	Men.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.											
Gum, 80 tons 7 cwt.	- - -	- -	- -	- - -	- - -	4,179 - -	4,179 - -	—										
Ground nuts (unshelled) 34 tons 9 cwt. 2 qrs.	- - -	- -	- -	- - -	- - -	413 - -	413 - -	—										
Hats, 14 cases, and 5 barrels	55 - -	- -	- -	- - -	2 - -	41 - -	98 - -	—										
Haberdashery, 12 cases	262 - -	- -	- -	- - -	- - -	- - -	262 - -	—										
Hardware, 366 packages	1,310 - -	- -	- -	- - -	37 - -	59 - -	1,406 - -	—										
Hides, 25,398 number	- - -	- -	- -	317 - -	- - -	4,763 - -	5,080 - -	—										
Instruments (musical) 8 number	2 - -	- -	- -	- - -	- - -	35 - -	37 - -	—										
Iron, 312½ tons	1,884 - -	- -	- -	- - -	- - -	- - -	1,884 - -	—										
Ivory, 8,175 lbs.	- - -	- -	- -	34 - -	- - -	1,597 - -	1,631 - -	—										
Iron pots, 16½ tons	248 - -	- -	- -	- - -	20 - -	- - -	268 - -	—										
Lemonade, 285 cases	- - -	- -	- -	- - -	- - -	65 - -	65 - -	—										
Lead, 1 sheet	4 - -	- -	- -	- - -	- - -	- - -	4 - -	—										
Mats, 43 number	- - -	- -	- -	- - -	- - -	2 - -	2 - -	—										
Machinery, 183 packages	630 - -	- -	- -	- - -	- - -	- - -	630 - -	—										
Matches, 4 cases	- - -	- -	- -	- - -	2 - -	3 - -	5 - -	—										
Oil, olive, 33 cases, 58 baskets, and 29 jars	- - -	- -	- -	- - -	- - -	60 - -	60 - -	—										
Oars, 194 number and 200 feet	- - -	- -	- -	- - -	40 - -	4 - -	44 - -	—										
Oakum, 74 bundles	37 - -	- -	- -	- - -	20 - -	2 - -	59 - -	—										
Oil, palm, 8,316 gallons	- - -	- -	- -	422 - -	- - -	890 - -	1,312 - -	—										
Olives, 22 kegs	- - -	- -	- -	- - -	- - -	11 - -	11 - -	—										
Oil, paint, 2 casks, 5 cases, and 79 tins	72 - -	- -	- -	7 - -	- - -	- - -	79 - -	—										
Ditto, tooloocoona, 19 gallons	- -	- -	- -	- - -	- - -	2 - -	2 - -	—										
Perfumery, 57 cases and 30 packages	60 - -	- -	- -	- - -	- - -	102 - -	162 - -	—										
Pickles and sauces, 94 cases	92 - -	- -	- -	5 - -	4 - -	1 - -	102 - -	—										
Preserves, 10 cases, 1 barrel, and 20 packages	105 - -	- -	- -	- - -	- - -	186 - -	291 - -	—										
Plank, 162,478 feet and 52 number	13 - -	- -	35 - -	- - -	265 - -	237 - -	550 - -	—										
Pitch, tar, and turpentine, 203 barrels, 3 cases, and 4 jars	11 - -	- -	6 - -	5 - -	50 - -	9 - -	81 - -	—										
Pagnes, 28 number	- - -	- -	- -	- - -	- - -	73 - -	73 - -	—										
Paint, 712 kegs	258 - -	- -	- -	- - -	11 - -	- - -	269 - -	—										
Pistols, 6 cases	56 - -	- -	- -	- - -	- - -	- - -	56 - -	—										
Pipes, 34 cases	24 - -	- -	- -	- - -	- - -	1 - -	25 - -	—										
Pepper, 1 cask and 1 case	- - -	- -	- -	2 - -	- - -	- - -	2 - -	—										
Provisions, 996 packages	742 - -	- -	5 - -	- - -	237 - -	102 - -	1,086 - -	—										
Plate, 3 cases	128 - -	- -	- -	- - -	- - -	- - -	128 - -	—										
Rice, clean, 396 tons 12 cwt. and 1 barrel	3 - -	- -	- -	- - -	- - -	4,286 - -	4,289 - -	—										
Ditto, rough, 144 tons 7 cwt. 2 qrs.	- - -	- -	- -	- - -	- - -	867 - -	867 - -	—										
Soap, 985 cases and 29 casks	120 - -	- -	- -	- - -	20 - -	186 - -	326 - -	—										
Silk goods, 1 case and 2 bales	57 - -	- -	- -	- - -	- - -	48 - -	105 - -	—										
Syrups, 88 cases	- - -	- -	1 - -	- - -	5 - -	49 - -	55 - -	—										
Segars and snuff, 1,761 lbs.	124 - -	- -	- -	- - -	15 - -	136 - -	275 - -	—										
Sugar, 153 barrels, 44 cases, and 17 bags	294 - -	- -	7 - -	- - -	311 - -	216 - -	828 - -	—										
Shot and ball, 8 casks and 31 bags	31 - -	- -	- -	- - -	- - -	54 - -	85 - -	—										
Shingles, 105,000 number	- - -	- -	- -	- - -	51 - -	- - -	51 - -	—										
Stoneware, 30 tons and 5 cases	23 - -	- -	- -	- - -	- - -	21 - -	44 - -	—										
Stationery, 77 cases and 8 packages	458 - -	- -	- -	- - -	- - -	95 - -	553 - -	—										
Ship-chandlery, 65 packages	167 - -	- -	- -	- - -	29 - -	35 - -	231 - -	—										
Saddlery, 5 packages	98 - -	- -	- -	- - -	- - -	- - -	98 - -	—										
Sundries, 87 packages	188 - -	- -	- -	- - -	1 - -	53 - -	242 - -	—										
Salt, 507½ moies, 1 cask, and 2 cases	4 - -	- -	- -	- - -	- - -	351 - -	355 - -	—										
Spirits, brandy, &c., 33,878 gallons	555 - -	- -	- -	- - -	1,374 - -	776 - -	2,705 - -	—										

Tobacco, 529,495 lbs.	814	–	–	–	–	–	–	–	5,346	–	–	761	–	–	6,921	–	–	—										
Tea, 16 cases and 10 tins	121	–	–	–	–	9	–	–	–	–	–	–	–	–	130	–	–	—										
Tools, 2 packages	5	–	–	–	–	–	–	–	–	–	–	–	–	–	5	–	–	—										
Tooloocoona nuts, 9 tons	–	–	–	–	–	–	–	–	–	–	–	41	–	–	41	–	–	—										
Umbrellas, 8 cases	40	–	–	–	–	–	–	–	–	–	–	17	–	–	57	–	–	—										
Vinegar, 13 barrels, 10 cases, and 2 jars	18	–	–	–	–	–	–	–	–	–	–	6	–	–	24	–	–	—										
Varnish, 5 barrels and 62 tins	33	–	–	–	–	–	–	–	11	–	–	–	–	–	44	–	–	—										
Vegetables, 952 packages	79	–	–	–	–	4	–	–	43	–	–	77	–	–	203	–	–	—										
Woollen goods, 24 bales and 2 cases	320	–	–	–	–	–	–	–	17	–	–	33	–	–	370	–	–	—										
Wearing apparel, 43 bales and 60 cases	1,424	–	–	–	–	–	–	–	11	–	–	104	–	–	1,539	–	–	—										
Wax, clean, 96 tons 5 cwt. 3 qrs.	–	–	–	–	–	–	64	–	–	–	–	12,017	–	–	12,081	–	–	—										
Wax, rough, 91 tons 18 cwt. 2 qrs.	–	–	–	–	–	–	–	–	–	–	–	4,779	–	–	4,779	–	–	—										
Woodware, 257 packages	251	–	–	–	–	–	–	–	5	–	–	1	–	–	257	–	–	—										
Wines, 584 barrels, 1,137 cases, and 159 baskets	1,222	–	–	–	–	–	–	–	–	–	–	1,333	–	–	2,555	–	–	—										
Wax presses, 1 number and 20 packages	124	–	–	–	–	–	–	–	–	–	–	–	–	–	124	–	–	—										
Weights, scales and measures, 1 box and 2 measures	10	–	–	–	–	–	–	–	–	–	–	–	–	–	10	–	–	—										
Zinc, 5 cases	16	–	–	–	–	–	–	–	–	–	–	15	–	–	31	–	–	—										
TOTAL Imports in 1843 £.	48,071	–	–	–	–	102	–	–	1,723	–	–	11,592	–	–	45,530	–	–	107,018	–	–	25	3,716	16	1,358	11	2148	254	12,706	306	19,928	2,655
TOTAL Imports in previous Year £.	44,464	–	–	293	–	420	–	–	5,530	–	–	14,447	–	–	48,909	–	–	114,063	–	–	20	3,371	20	2,301	11	1938	239	10,652	290	18,262	2,515

EXPORTS.

ARTICLES EXPORTED.	ESTIMATED VALUE IN STERLING.										SHIPS OUTWARDS.										
DESCRIPTION AND QUANTITY.	To Great Britain.	British Colonies.			United States of America.	Foreign States.	TOTAL.	Great Britain.		British Colonies.		United States.		Foreign States.		TOTAL.					
		West Indies.	North America.	Elsewhere.				No.	Tons.	No.	Tons.	No.	Tons	No.	Tons.	No.	Tons.	Men.		
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.													
Ale and porter, 64 barrels, 12 cases, and 25 baskets	– – –	– –	– –	41 – –	– – –	145 – –	186 – –	18	2,362	14	1,621	8	1186	264	14,016	304	19,185	2,542		
Amber beads, 4 cases	– – –	– –	– –	– – –	– – –	181 – –	181 – –	—												
Biscuit, 107 packages	– – –	– –	– –	43 – –	– – –	61 – –	104 – –	—												
Boots and shoes, 3 cases	– – –	– –	– –	34 – –	– – –	16 – –	50 – –	—												
Beads, 46 barrels, 24 cases, and 17 packages	– – –	– –	– –	505 – –	– – –	357 – –	862 – –	—												
Bags, empty, 1 bale	– – –	– –	– –	– – –	– – –	23 – –	23 – –	—												
Bricks and tiles, 13,000 number	– – –	– –	– –	– – –	– – –	54 – –	54 – –	—												
Béné seed, 372 bushels	160 – –	– –	– –	– – –	– – –	1 – –	161 – –	—												
Books, 1 case	– – –	– –	– –	– – –	– – –	2 – –	2 – –	—												
Blacking, 2 cases	– – –	– –	– –	– – –	– – –	2 – –	2 – –	—												
Bones, 6 tons 3 cwt.	– – –	– –	– –	– – –	– – –	18 – –	18 – –	—												
Camwood, 55 tons, 3 cwt. 1 qr.	124 – –	– –	– –	– – –	– – –	964 – –	1,088 – –	—												
Corn, 495 bordeaux	– – –	– –	– –	17 – –	– – –	635 – –	652 – –	—												
Cotton goods, 261 bales and 108 cases	– – –	– –	–	3,238 – –	2 – –	6,339 – –	9,559 – –	—												

(continued)

EXPORTS—*continued.*

ARTICLES EXPORTED.	ESTIMATED VALUE IN STERLING.					SHIPS OUTWARDS.								
DESCRIPTION AND QUANTITY.	To Great Britain.	British Colonies.			United States of America.	Foreign States.	TOTAL.	Great Britain.		British Colonies.		United States.		Foreign States.		TOTAL.		
		West Indies.	North America.	Elsewhere.				No.	Tons.	No.	Tons.	No.	Tons	No.	Tons.	No.	Tons.	Men.
	£. s. d.	£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.											
Cordage, 33 coils	- -	- -	- -	96 - -	- - -	3 - -	99 - -											
Candles, 21 cases	- -	- -	- -	33 - -	- - -	42 - -	75 - -											
Cutlery, 5 barrels, 2 cases, and 2 packages	- -	- -	- -	61 - -	- - -	34 - -	95 - -											
Coral beads, 4 cases	- -	- -	- -	238 - -	- - -	42 - -	280 - -											
Cotton, 68,978	- -	- -	- -	- - -	- - -	344 - -	344 - -											
Cutlasses, 45 cases	- -	- -	- -	- - -	- - -	232 - -	232 - -											
Cotton cards, 13 cases	- -	- -	- -	- - -	- - -	45 - -	45 - -											
Cables, chain, 7 number	- -	- -	- -	- - -	- - -	65 - -	65 - -											
Copper, old, 660 lbs.	25 - -	- -	- -	- - -	- - -	- - -	25 - -											
Corks, 9 bags	- -	- -	- -	5 - -	- - -	1 - -	6 - -											
Confectionary, 6 jars	- -	- -	- -	- - -	- - -	22 - -	22 - -											
Dry fruits, 15 cases, and 3 packages	- -	- -	- -	1 - -	- - -	23 - -	24 - -											
Earthenware, 2 barrels, and 1 package	- -	- -	- -	- - -	- - -	25 - -	25 - -											
Firewood, 259 cords	- -	- -	- -	- - -	5 - -	79 - -	84 - -											
Flour, 53 barrels	- -	- -	- -	46 - -	- - -	51 - -	97 - -											
Fish, 13 packages	- -	- -	- -	6 - -	- - -	- - -	6 - -											
Flints, 15 kegs	- -	- -	- -	- - -	- - -	17 - -	17 - -											
Furniture, 9 packages	- -	- -	- -	- - -	- - -	59 - -	59 - -											
Ground nuts (shelled), 91 tons 16 cwts.	1,056 - -	- -	- -	- - -	- - -	790 - -	1,846 - -											
Ditto - (unshelled), 2,588 tons 8 cwts. 2 qrs.	5,888 - -	- -	- -	- - -	736 - -	24,429 - -	31,053 - -											
Gum, 90 tons 1 cwt. 3 qrs.	5,405 - -	- -	- -	- - -	- - -	- - -	5,405 - -											
Gunpowder, 508 barrels	- -	- -	- -	45 - -	- - -	1,165 - -	1,210 - -											
Glass ware, 3 cases	- -	- -	- -	8 - -	- - -	7 - -	15 - -											
Guns, 255 cases	- -	- -	- -	- - -	- - -	2,993 - -	2,993 - -											
Ground nut oil, 700 gallons	152 - -	- -	- -	- - -	- - -	- - -	152 - -											
Ground nut cake, 7 casks	- -	- -	- -	- - -	- - -	3 - -	3 - -											
Gold, 79 ounces	316 - -	- -	- -	- - -	- - -	- - -	316 - -											
Hats, 9 cases	- -	- -	- -	10 - -	- - -	21 - -	31 - -											
Horses, 9 number	- -	- -	- -	73 - -	- - -	- - -	73 - -											
Hardware, 79 cases, and 61 packages	- -	- -	- -	- - -	- - -	730 - -	730 - -											
Haberdashery, 4 cases	- -	- -	- -	94 - -	- - -	- - -	94 - -											
Horns and hoofs, ox, 1,343 number	6 - -	- -	- -	- - -	- - -	- - -	6 - -											
Hides, 98,723 number	12,143 - -	- -	- -	- - -	4,341 - -	3,015 - -	19,499 - -											
Iron, 47½ tons, and 30 pair saddle irons	- -	- -	- -	- - -	- - -	504 - -	504 - -											
Iron pots, 63 cwt.	- -	- -	- -	- - -	- - -	80 - -	80 - -											
Jewellery, 1 package	- -	- -	- -	- - -	10 - -	- - -	10 - -											
Instruments, musical, 1 number	- -	- -	- -	- - -	10 - -	- - -	10 - -											
Ivory, 12,841 lbs.	1,579 - -	- -	- -	- - -	693 - -	297 - -	2,569 - -											
Lime, 4,791 bordeaux	- -	- -	- -	- - -	- - -	519 - -	519 - -											
Lemonade, 15 cases	- -	- -	- -	- - -	- - -	7 - -	7 - -											

| | | |

AGRICULTURE.

RETURN of the PRODUCE, STOCK, &c.

Name of the County, District, or Parish.	CROPS. State the Nature of the Crop, and the Number of Acres of Land in each Crop.												STOCK. Number of			
	Wheat.	Indian Corn.	Millet of three kinds.	Rice.	Ground Nuts.	Beans.	Pumpkins.	Sweet Potatoes.	Cassada.	Pasture.	Total Number of Acres in Crop.	Number of Acres of Uncultivated Land.	Horses.	Horned Cattle.	Sheep.	Goats.
Bathurst, Island of St. Mary, Gambia	–	6	15	6	35	10	4	2	2	–	80	–	140	200	150	372
MacCarthy's Island	–	–	–	–	– Number not ascertained –				–	–	–	–	20	480	140	385

AVERAGE PRICES of various PRODUCE and MERCHANDISE, &c.

	Sterling Prices.	Prices in			
		January.	April.	July.	October.
	£. s. d.				
Wheaten flour, per barrel of 196 lbs.	—				
Wheat, per imperial bushel	—				
Wheaten bread, per lb.	– – 5				
Horned cattle	2 3 4				
Horses	13 – –				
Sheep	1 – –				
Goats	– 8 8				
Swine	1 6 –				
Milk, per bottle	– – 3				
Butter, fresh	—				
Butter, salt, per lb.	– 1 6				
Cheese	– 1 6				
Beef	– – 3				
Mutton	– – 6				
Pork	– – 5				
Rice, per cwt.	– 13 –				

AGRICULTURE.

RETURN of the PRODUCE, STOCK, &c.

PRODUCE. State the Nature of the Produce, and the Quality of each.									PRICE OF PRODUCE. State the Nature of the Produce, and the Price of each in Sterling.								
Wheat, Bushels.	Indian Corn, Bushels.	Millet of three kinds, Bushels.	Rice, Bushels.	Ground Nuts, Bushels.	Beans, Bushels.	Pumpkins.	Sweet Potatoes, per Bushel.	Cassada, per Bushel.	Wheat, per Bushel.	Indian Corn, per Bushel.	Millet, per Bushel.	Rice, per Bushel.	Ground Nuts, per Bushel.	Beans, per Bushel.	Pumpkins, each.	Sweet Potatoes, per Bushel.	Cassada, per Bushel.
										s. d.	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*
–	65	400	75	450	175	6,000	80	116	–	4 4	4 4	6 6	2 6	3 –	1 1	2 2	2 2
–	100	1,800	200	1,000	170	2,000	151	200	–	4 4	6 6	8 8	2 2	2 –	1 1	2 2	2 2

AVERAGE PRICES of various Produce and Merchandise, &c.—*continued.*

	Sterling Prices.	Prices in January.	Prices in April.	Prices in July.	Prices in October.
	£. *s. d.*				
Coffee, per lb.	– 1 1				
Tea, per lb.	– 8 8				
Sugar, per lb.	– – 10				
Salt, per bushel	– 1 1				
Wine, per dozen	1 14 8				
Brandy, per gallon	– 8 8				
Beer, per dozen	– 13 –				
Tobacco, per lb.	– 1 –				
WAGES FOR LABOUR:					
Domestic, per month	1 14 8				
Predial, per month	– 17 4				
Trades, per diem	– 3 3				

MANUFACTURES, MINES, AND FISHERIES

RETURN of the MANUFACTURES, MINES, and FISHERIES.

MANUFACTURES.	SHIPS.			MINES AND QUARRIES.			FISHERIES.			
Number, Name, Situation, and Description of Manufactories, Mills, Works, &c. &c.	Number of Ships Built in the Colony.	Tons' Burthen.	Registered according to Law.	Number, Name, Situation, and Description of the Mines and Quarries.	Name of the Mineral Substance.	Quantity Produced, and Value in Sterling.	Number of Ships and Boats employed.	Description of Fish, and Quantity of each.	Value in Sterling.	General Remarks.
									s. d.	
Settlement of Bathurst, River Gambia.	1	47	5	None			30 canoes	Mullet	– 1 each	There are about 40 vessels belonging to the port of Bathurst, of which only 26 are registered.
								Sole	– 2 „	
There are 21 wax manufactories in Bathurst; country cloths are made; and there are about 40 native looms.								Barracouta	1 1 „	
								Bonetta	– 1 „	There are about 200 boats and canoes belonging to the inhabitants of Bathurst.
								Turbot	1 1 „	
There are six goldsmiths, who are also blacksmiths, and have considerable employment.								Turtle	8 8 „	
								Snapper	– 1 „	
								Skate	– 5 „	
								Ray	– 2 „	
								Captain	1 1 „	
								Cat	– 1 „	
								Grouper	1 1 „	
								Prawns	– 2 per dozen.	
								Oysters	– 7½ per bushel.	
								Cockies	– 7½ „	
								Also a variety of other fish, known only by country names.		
MacCarthy's Island	None	None	None	None				Various kinds.		
There are five wax manufactories at MacCarthy's Island.										
Country cloths are manufactured by hand-looms, of which there are about 12 in number.										
There are two goldsmiths, who are also blacksmiths.										

GRANTS OF LAND - - - - - - - - - - - - - - - Nil.

0.66.

GAOLS AND PRISONERS.

RETURN of the Gaols and Houses of Correction, and of the Number of Prisoners confined therein, for the Year ending 18 .

Name of the Prison, and where Situated.	1. Number of Prisoners the Prison is capable of containing in separate Cells.	2. Number of Prisoners the Prison is capable of containing where more than one Prisoner sleeps in one Cell.	3. Numbers of Prisoners in Confinement at Christmas 1843.																		4. Total Number of Prisoners in Confinement at Christmas 1843.				5. Greatest Number of Prisoners in Confinement at any one time in the Year.			
			Felons.								Misdemeanors.								Debtors.											
			Tried.				Untried.				Tried.				Untried.															
			Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.	
			M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.
Bathurst Gaol, MacCarthy-square, Town of Bathurst -	12 culprits and 4 debtors.	36*	–	–	20	1	–	–	1	–	–	–	8	–	1	–	5	–	–	–	–	–	1	–	34	1	7	–	42	2

Name of the Prison, and where Situated.	6. Total Number of Prisoners committed in the course of the Year.								7. Number of Prisoners who have been Committed before.						8. Number of Prisoners employed in the course of the Year.								9. Punishments for Offences within the Prison during the Year.								10. Cases of Sickness.						11. Deaths during the Year.			
	Whites.				Blacks or Coloured Persons.																								Greatest Number of Sick at one time.				Total Cases of Sickness during the Year.							
	Number under 18 Years of Age.		Number who cannot Read.		Number under 18 Years of Age.		Number who cannot Read.		Once.		Twice.		Three times or more.		At Hard Labour in the Prison.		At Hard Labour out of the Prison.		At Employments not Hard Labour.		Not employed.		Whipping.		Irons.		Solitary Confinement.		Other Punishments.		Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.	
	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.
Bathurst Gaol—*continued* - - -	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–

* When there are no debtors in the gaol, criminals are confined in the debtors' cells, thus making room for 18 more culprits.

Appendix, No. 3.

GAMBIA.

Gaols and Prisoners.

GAOLS AND PRISONERS—*continued.*

1.—General Description of the Prison; whether Common Gaol, House of Correction, or otherwise? (To be accompanied by a Ground Plan of the Buildings, &c.)——Used as a common gaol and house of correction. There exists no plan of the gaol.

2.—Under whose Jurisdiction and Superintendence; and what Measures are adopted for securing the Visitation of the Prison by the Local Magistrates or other Authorities? (A copy of the Rules and Regulations to be forwarded with the Return.)——The Sheriff; visited occasionally by the local Magistrates. There are no written or printed rules and regulations.

3.—Number of Officers, and how appointed? Do all the Officers reside in the Prison? Are Female Prisoners attended by Female Officers exclusively?——One gaoler, three turnkeys, and three constables. The gaoler resides in the prison, and two constables are always on duty at the prison gate. There are no female officers, as females are very rarely confined in the prison.

4.—Number of Classes, Divisions, or Wards, Day-rooms, Work-rooms, and Airing-yards (with reference to Plan;) and whether the same can be extended or increased?——There is no classification of prisoners. There are no wards, day-rooms, or work-rooms, but there is a large yard; and the prison is capable of extension.

5.—Number of Sleeping-cells, Solitary or Dark Cells, &c.; and if any are below ground?—— Only 12 cells for culprits, which are all about one foot above the paved hall; there are no cells below ground.

6.—Dietary or Weekly Allowance, and Weekly Cost per Head for the different descriptions of Prisoners?——Ten pounds and a half of rice, and 7 oz. of salt per week, which cost 1*s.* 5½*d.*

7.—Allowance of Clothing and Bedding, and Cost per Head?——No allowance granted.

8.—Hours of Labour and Exercise?——Hours of labour from 6 to 10 a.m., and from noon to 5 p.m.

9.—Description of Employment and Hard Labour?—Labour on public works.

10.—Amount of Earnings, and how applied; in what Proportion to the Prisoners, to the Officers, or to the Fund for the Maintenance of the Prison?——No earnings, their labour being for the service of the settlement.

11.—Whether the Classification directed by the Colonial Act has been observed; if not, for what Reasons: and what Measures have been taken to remedy this Defect?——No classification can be carried into effect owing to the want of accommodation.

12.—Are Convicted Prisoners prohibited from receiving Visits, or Letters, or any Articles of Food or Clothing from their Relatives or Friends? If not, under what Restrictions?——They are allowed to receive the visits of their relatives and friends.

13.—Is there a Chapel in the Prison, or suitable Apartment for the performance of Religious Services? How are the Prisoners separated therein?——There is none.

14.—What Duties are performed by the Chaplain? What Provision is made for the Instruction of the Prisoners; and are they supplied with Bibles and other suitable Books?—There is no chaplain. There is no provision made for instructing the prisoners or supplying them with Bibles.

15.—Are Dissenting Ministers allowed to have access to the Prisoners; and, if so, at what Times, and under what Restrictions?——They would be allowed access to the prisoners, if the latter requested their visits, and during any hour of the day.

16.—What Duties are performed by the Surgeon? Are separate Buildings or Apartments provided for the sick?——He attends the sick, to whom he also supplies medicines. No separate apartments are provided for the sick.

17.—What Diseases have been most prevalent during the Year (in reference to Columns 10 and 11, Return No. 1)?——Fever, diarrhœa, and dropsy.

18.—Reasons for Non-Employment of Prisoners (in reference to Column 8)?——They are always employed during the hours of labour when well.

19.—Reasons for Punishments, by Whipping, Irons, Solitary Confinement, or otherwise?—— Sentence of the courts.

20.—Is there any Insane Person in Confinement? State his or her Name and Age, and for what Offence committed? How long has he or she been in Confinement; and is such Person separated from the other Prisoners?——None.

21.—Are any, and what Fees demanded of Debtors, or of any other Prisoners, either at their Admission to, or Discharge from, the Gaol?——A fee of 3*s.* 3*d.* is demanded by the gaoler on the discharge of every prisoner.

22.—General Observations?——The gaol at Bathurst is by far too small for the accommodation of all the prisoners confined in it, and that of MacCarthy's Island is inconvenient, small, and insecure.

I do hereby certify that the foregoing Financial Accounts, Returns of the Establishment, and statement of other matters relating to the Settlement of Bathurst, River Gambia, are true, to the best of my knowledge, and have been carefully and faithfully prepared by me.

(signed) *John Mantell,*
Acting Colonial Secretary and Accountant.

Bathurst, Gambia, 16 March 1844.

BATHURST, GAMBIA.

Estimate for 1845.

His Excellency *Thomas Lewis Ingram,* Acting-Governor and Commander-in-Chief.

On the 3d day of August, in the year of Our Lord 1844, and of Her Majesty's reign the Eighth Year.

AN ORDINANCE enacted by the Acting Governor of Her Majesty's Settlements upon the River Gambia, and of their Dependencies, by and with the Advice and Consent of the Legislative Council thereof, entitled, An Ordinance to provide for the Expenditure of Her Majesty's Settlements upon the Gambia aforesaid, for the 12 months commencing upon the 6th January 1845, and ending on the 5th January 1846. Title.

Be it therefore enacted by the Acting Governor of the said Settlements, by and with the Advice and Consent of the Legislative Council thereof, that the Expenditure proposed by the Estimate in the Schedule hereunto annexed, be the amount to be appropriated from the Colonial Funds for the various services in the said Estimate specified and set forth. Enacting the Estimate.

SCHEDULE.

ESTIMATE of the probable REVENUE and EXPENDITURE of Her Majesty's Settlements on the *Gambia,* for the Year from 6 January 1845 to 5 January 1846.

REVENUE.	£.	s.	d.
Revenue derived from duties collected by the Collector of Customs	4,961	7	9
Annual licences granted	145	–	–
Judicial fines levied	42	6	2
Quit rents	19	4	6
Market and slaughter-house fees	28	6	6
Passports granted	17	14	10
£.	5,213	19	9

EXPENDITURE.			
Salaries and allowances of civil officers and subordinates, including Customs department	2,484	12	8
Expenditure on account of public works	1,514	15	7
* Subsistence of native kings, &c.	83	10	10
* Customs, rent, &c., paid to native kings	159	7	1
* Presents to native kings	141	10	1
Rent of public offices	90	–	–
† Rent of court-house	52	–	–
Allowance to acting colonial engineer	91	5	–
‡ Repair of harbour-boat and house	19	5	7
§ Pension to Thomas Reffell	10	8	–
Maintenance of prisoners in gaol	245	18	4
Annual grant in aid of education	100	–	–
£.	4,992	13	2

(A true copy.)

(Seal.)

Bathurst, 20 August 1844. *John Mantell,* Acting-Governor.

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* By despatch to Governor Rendall, 1 January 1834, 300 *l.* was assigned for this service.

† Sanctioned by Lord S., No. 4, 20 July 1843.

‡ Purchase of new boat for Harbourmaster's department, at cost of 51 *l.* 0 *s.* 10 *d.*, authorized by letter to agent, 4 Oct. 1844.

§ Granted in 1838 for wound in Barra War.

Appendix, No. 4.

MALTA.

GOVERNOR.

Appendix, No. 4.

MALTA.

INSTRUCTIONS from the Lords Commissioners of Her Majesty's Treasury to the Governor of *Malta*, respecting the REVENUE and EXPENDITURE of that Island, and the mode of Accounting for the same.

Instructions to the Governor.

1. THE accounts of the colonial receipt and expenditure are to be henceforward rendered by the officer actually charged with the receipt, custody, and disbursement of the public money, whereby the Governor will be relieved, in future, from the duty of rendering accounts of the application of the colonial revenues.

You will, therefore, on the 31st December 1840, (or in case these Instructions should not reach you previously to that date, then at the termination of the quarter next ensuing the receipt of the same,) cause all public accounts under your government to be properly balanced and closed. Your final account is to be made up to such period, and rendered in the manner heretofore customary.

2. You will appoint a committee of three of the principal officers of your government, the auditor-general being one of such officers, to take an account on the last day of the month, of all monies actually remaining in the colonial treasury on the day to which your final account is made up, and to examine the receipts for monies advanced on the public account, as well as any other existing securities or acknowledgments, and to certify in duplicate the details of which the general balance is composed, observing that this examination and certificate is to have reference to the treasury balance only, and is not to extend to any balances in the hands of the collectors of revenue not paid into the treasury.

3. You will then transfer this public balance to the cashier in charge of the colonial treasury, who is to countersign the duplicate certificates of the committee, in acknowledgment that he has verified the same, and that he is properly chargeable with the sums therein specified. You will annex one of these certificates as your voucher of discharge in your final account for the balance transferred to the cashier, and you will cause the other to be recorded and retained for future reference; and you will thenceforward observe the following Instructions in all matters connected with the receipt and expenditure, and accounting for the colonial revenue.

4. You are to exercise a vigilant superintendence and control over all colonial officers in any way concerned in the receipt of the colonial revenues in the care, custody, and disbursement of the public money, or in making up and examining the public accounts.

5. You will cause all public revenue raised in the colony, and all sums received in aid thereof, or levied for, or in any way appertaining to the public service (including any revenue reserved for special purposes), to be paid over, without deduction, to the colonial cashier, who is to disburse the same under your authority.

6. With reference to the directions contained in Earl Bathurst's despatch to the Marquiss of Hastings, dated 7th May 1825, and the instructions to officers of the Commissariat, of 12th February 1825, accompanying the said despatch, you will cause all public accounts to be kept in British sterling.

REVENUE.

7. You will direct all persons concerned in the collection of the public revenue, of whatever description, to pay over at least once a week to the colonial cashier the whole amount collected by them, without any deduction for drawbacks, salaries, allowances or incidental expenses. The cashier is to grant receipts for the same, specifying the description of coin or other medium in which such payments are made.

8. The several officers charged with the collection of the public revenue at Malta are to make up their accounts to the 25th day of each month inclusive; and to specify therein the amount of their receipts under each respective head of revenue that may be under their superintendence, together with such other details as may be necessary fully to explain the different sources from whence their collections arise.

9. On the first day of each month the respective collectors or other superintending officers are to transmit their accounts in duplicate, made up to the 25th of the preceding month, in the form annexed, marked (A.), to the auditor-general, vouched as to the charge, by such detailed

detailed abstracts of the several collections and other supporting documents as the laws and regulations of the colony may provide for, or as it may be necessary to require, in order to substantiate the correctness of their accounts. The vouchers for the discharge will be the cashier's receipts for the payments referred to in the latter part of Article 7 of the present Instructions; and it is to be observed, that the last payment made to the colonial treasury in each month is to be the exact balance of the amount remaining in the collector's hands, on account of collections to the 25th of the same month inclusive, and that such balance is to be paid into the colonial treasury on or before the last day of each month, in order that the cashier's monthly accounts may each include one month's collections and no more.

10. In consideration of the occasional difficulty of immediate communication between Gozo and Malta, the Gozo accounts are to be made up to the last day of each calendar month, and each monthly account is to be forwarded and settled for by the first opportunity in the ensuing month, so that it shall be received at Malta before the 25th of the month, in order to its being incorporated by the principal collector in his cash account next to be rendered.

11. The collectors are to declare each monthly account before a competent judicial authority in the following terms:

"I (*A. B.*) do solemnly and sincerely declare, that the foregoing is a true and faithful statement of my accounts, as and that the sum of paid by me into the colonial treasury, is the whole amount so received by me from the 26th day of to the 25th day of 184 both days inclusive, and I make this solemn declaration conscientiously, believing the same to be true."

With reference to this and other declarations connected with the accounts, it is to be observed, that the accountants should so conduct the business of their respective departments, that they may make a *bonâ fide* declaration in the prescribed form, but if any unforeseen circumstance should occur to prevent this, the declaration must be so modified as to be in strict accordance with the facts of the account.

12. You will direct the auditor-general to examine these monthly accounts, and to put such queries to the several collectors, or make such observations as may occur to him thereon; and he is, as soon as may be practicable after the end of each quarter (or sooner, whenever any question necessary to be submitted for your information or decision arises upon the monthly examination), to report the result to you or to the officer acting in your absence.

13. With a view of enabling the auditor-general properly to examine and report upon the various accounts to be submitted to him, you will cause him to be furnished with copies of all general regulations and orders that may from time to time be issued in any way relating to the finances of the colony; and should the details connected with such regulations be too voluminous to be copied, you will apprise the auditor-general in what department the original document is deposited; and you will instruct the head of such department to allow the auditor-general, or any other person of his establishment authorized by him, to have at all times access thereto for the purpose of examining the accounts.

14. If it should appear from the reports of the auditor-general, or in any other way, that there is a default on the part of any person entrusted with the collection of the revenue or the receipt of public money, in paying over or accounting for the sums collected and received, you will without delay take the necessary steps for recovering the amount of such default, and any penalty incurred by the defaulter, and you will make an early and full report upon the subject to Her Majesty's Secretary of State for the Colonial Department, in order to its being forwarded to the Lords Commissioners of Her Majesty's Treasury.

15. You are not to abandon or discontinue any duty, or to alter the amount of any duty or tax constituting part of the colonial revenue, neither are you to make any material alteration in the mode of collecting the same, without the previous sanction of Her Majesty's Government, which will be signified to you by the Secretary of State; but should you consider alteration with respect to any branch of the revenue expedient, with a view to the augmentation or diminution thereof, or to the welfare of the island generally, you will represent the same to the Secretary of State, in order to its being referred for the consideration of the Lords Commissioners of the Treasury.

16. In the event of a remission or modification of any tax or duty being directed or sanctioned, you are distinctly to understand that the principle which may have dictated the reduction is not to be held applicable to any period antecedent to the date on which the sanction of Her Majesty's Government shall be publicly notified in the colony, and that no refund or return of taxes or duties already levied is to be made, unless the authority of Her Majesty's Government for making such refund shall have been conveyed to you.

17. You are not to alienate any property belonging to the Crown, unless in cases where you may already have been specially authorized to do so, without obtaining the previous sanction of Her Majesty's Government, which will be signified to you by the Secretary of State.

18. You will be careful, before you authorize the granting of any new lease or interest in any lands or houses belonging to the Crown, to ascertain that a full and fair consideration is obtained for the same in the shape of annual rent, and you will not consider yourself at

Appendix, No. 4.

MALTA.

Instructions to the Governor.

liberty to grant any fresh lease or interest in any of the Crown property, except on such consideration, without the previous sanction of Her Majesty's Government, signified to you by the Secretary of State, unless in instances where the manner in which the property has been heretofore customarily let may have established a well-founded claim to any peculiar terms of occupation; neither are you, without such previous sanction, to permit any gratuitous occupation of any government lands or houses, nor to make any further appropriation thereof to the public service, by way of stores, offices, residences of public officers or otherwise, besides such as may be so occupied or appropriated at the period of the receipt of these Instructions, and a return of all property so occupied free from rent, is to be transmitted with the first annual accounts furnished under these Instructions. This return will be recorded in the Audit-office in this country, as supplementary to the rent-roll already recorded in that office.

19. In the event of your finding it necessary to admit of any customary tenure other than at a fair annual rent, or of any proposal being made to you for the purchase of any portion of Crown property, or for any interest therein, which you may consider yourself precluded by the foregoing regulations from granting without previous authority, you will transmit a full and circumstantial report thereon to the Secretary of State, in order to its being communicated to the Lords Commissioners of Her Majesty's Treasury; and you will be careful to state all such particulars respecting the nature, situation, and value of the property that may be in question, as may enable their Lordships' Board to form a correct judgment as to the propriety of any steps you may have taken, or the eligibility of adopting any proposal made.

20. On every occasion of authorized diminution of rent or other customary receipt, as compared with the terms of former leases or grants, you will take care that a letter, explaining the cause or ground of diminution, is immediately addressed to the auditor-general, and that when the alteration has been made under authority or sanction from Her Majesty's Government, the date of the despatch conveying such sanction is stated in the letter, which is to be registered in the office of the auditor-general.

21. You will also cause the auditor-general to be duly apprized of all other alterations in the extent and disposition of the Crown property, and it will be the duty of this officer to transmit with the accounts of each year a statement of all houses or other Crown property for which no rent is claimed on the part of government, or which may have been disposed of within the year by grant, or for a consideration in money, stating the names of the individuals occupying such property, and in what capacity, or any other particulars relating to such occupation, and referring in each case to the authority for the transaction, as pointed out in Art. 19. The auditor's statement is also to comprise a list of alterations in respect of terms of occupation, referring to the return or rent-roll alluded to in Art. 18, as being recorded in the Audit-office, and giving a new number, in continuation of the number already returned, in case of any additions.

22. You are not on any account to raise money in aid of the colonial revenues by way of loan, or by the issue of debentures or paper currency of any description, nor to guarantee such issue by any company or individuals, without having first obtained the sanction of Her Majesty's Government, which will be signified to you by the Secretary of State, neither are you by any proclamation, or public order, or other proceeding, to make or sanction any alteration in the currency of the colony without such previous authority.

23. With reference to any monies other than the colonial revenue and funds under your own immediate control, which are lodged in the treasury, as for instance, monies awaiting the orders of the courts of judicature, or sums deposited by individuals, you will give the necessary directions to the cashier in charge of the treasury relative thereto, and you will particularly instruct him upon what application or authority he is to receive and repay the same, and what vouchers he is to require for the receipt and repayment.

24. Although the general treasury balance is to include such deposits, you will take care that separate accounts are kept by the cashier of all these deposits, by which the balance of deposit monies will be shown distinct from the balance of monies strictly appertaining to Her Majesty's Government, and the auditor-general is to examine the deposit ledgers, in which the necessary entries are to be regularly recorded by the cashier, and to include the balance shown by their ledgers in the annual statement of the debts and credits of the colony, at the end of each year, which is to accompany the annual accounts.

25. In order to your being fully and accurately informed respecting the state of the treasury, and to provide for the safe custody of the public money, you will carefully observe the following regulations:

26. You will require the cashier to submit to you on the first day of every week a return, in the form annexed, marked (B.), of the state of the treasury under his separate charge.

27. The cashier is to keep under his separate charge such sums of money only as may be necessary to meet ordinary current disbursements.

All surplus beyond such amount is to be deposited in a fire-proof vault, to be constructed (if not already available) either in the office of the cashier or in some other appropriate building. This building is to be watched and guarded, and the door of the vault or safe to be furnished with three different locks, the keys of which locks are to be kept by and under the

the separate charge, the one of the cashier and the others of such two officers of the government as you may consider it most proper to nominate for such purpose. The treasure vault is on no occasion to be opened, nor any money to be deposited therein or withdrawn therefrom, except by the three persons intrusted with the keeping of the separate keys, and by an order or warrant under your signature (such order or warrant being for round sums of not less than 500 *l.*) addressed to the cashier and to the two other officers concerned, neither of whom are on any occasion to intrust their key to the charge of another person without the written order of the Governor, and on the occasion of any change in the parties holding keys, the contents of the vault must be counted and the balance certified by all the parties concerned, and the three officers intrusted with the keys of the vault are to sign a joint certificate as to every sum deposited, which certificate is to be delivered to the cashier, to be annexed with the other vouchers to his monthly accounts current. The cashier is in like manner to sign receipts in duplicate for every amount re-issued to him, which receipts are to be delivered to the other officers in charge of the vault.

28. The maximum balance to be left in the hands of the cashier after the end of each week is never to exceed 3,500 *l.*; if therefore it appears upon the examination of the cashier's weekly account of cash receipts and payments that the balance of public money of every description in the treasury amounts at the end of the week to more than 3,500 *l.*, although it may be less than 4,000 *l.*, you will cause a sum of 500 *l.* to be deposited in the strong vault, and when such balance shall exceed 4,000 *l.*, although it may not amount to 4,500 *l.*, you will cause 1,000 *l.* to be deposited, and so on, according to the amount of the excess.

Should it appear from the cashier's weekly statements, or from any other representation made by this officer, that the funds at his disposal, taking into account the accruing receipts of revenue, are inadequate to defray the demands upon him, you will, after satisfying yourself that such is the case, authorize the officers in charge of the vault to take out therefrom, and place in the hands of the cashier, such further sum as you may deem necessary for carrying on the service, observing that the sums from time to time withdrawn from the vault are, in like manner as the deposits, to be in round sums of not less than 500 *l.*

29. In order that the monthly treasury accounts may show the total of receipts and payments on service, and the whole of the disposable means of the colony at the end of each month, the treasurer is not to take credit in his account for the sums deposited in the strong vault, nor charge himself with the sums reissued to him, but he will make short entries of such transactions, and include in his general balance the sums in the vault, distinguishing their amount from the amount of monies under his separate charge.

30. You will require from the three officers in charge of the strong vault a quarterly return of the money deposited therein; and it being the intention of Her Majesty's Government that surveys of the funds in the colonial chests shall in future be made quarterly, in the same manner as surveys of the funds in the military chests, you will cause a statement to be prepared on the first days of January, April, July, and October of each year, in the form annexed, marked (X.), and you will certify the same in the following terms:

"In pursuance of the Instructions of the Lords Commissioners of Her Majesty's Treasury, I have caused surveys to be taken on the 1st of 18 , of the funds remaining on the commencement of that day in custody of the cashier and of the officers in charge of the strong vault respectively, and having carefully inspected the reports of the officers appointed by me to that duty, I hereby certify that I have found their results to be in strict accordance with the statement of the balances as they are shown in this return."

31. You will transmit one copy of the certificate of survey, accompanied by the statement of deposits in the strong vault, to the Lords Commissioners of Her Majesty's Treasury by the first opportunity after the termination of each quarter, and you will direct that duplicate copies be attached to the colonial accounts for March, June, September, and December of each year.

32. You will also cause an examination of the funds of the colonial chests to be made twice in each year, or as much oftener as you may think fit to direct, at uncertain periods, and without any previous notice, and you will forward by the first opportunity after such examinations the reports and certificates of the officers appointed to that duty; duplicate copies of these certificates are also to be annexed to the colonial treasurer's accounts of the months in which the examinations are made.

Expenditure.

33. You will receive herewith copies of our Instructions to the colonial cashier and other accounting officers, for their guidance in the receipt and disbursement of public money, and with reference thereto you will observe the following regulations respecting the public expenditure.

34. All disbursements of the public money are to be made by the cashier under authority from you, or from the officer administering the government in your absence, given in writing in the form, marked (C.) annexed, when for a special service, and when an ordinary disbursement, defrayed by the heads of departments in the manner and forms hereinafter prescribed;

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prescribed; and it is to be distinctly understood, that under the provisions of the Acts of 46 Geo. 3, c. 141, and 1 & 2 Geo. 4, c. 121, the officer improperly authorizing or directing any expenditure contrary to these regulations, or to such other instructions as he may receive from Her Majesty's Government, will himself be held personally responsible for the amount improperly authorized.

35. The ordinary expenditure of your government is to be classed under the heads of Salaries, Fixed Allowances, and Contingencies; all extraordinary and special disbursements being, however, fully and separately stated.

SALARIES.

36. You will cause a Schedule to be prepared in triplicate, in the form annexed, marked (D.), of all officers, clerks, and other persons holding civil appointments in the colony, who may be in the receipt of any established salary or emolument from the revenues or other colonial funds, referring thereon to the dates of the despatches in which the sanction of Her Majesty's Government to the several salaries and allowances may have been signified.

One copy of this schedule is to be transmitted by the chief secretary to the cashier as your primary authority for the payment of the salaries herein specified, until he is apprised, through the same channel, of any alterations. A second copy is to be delivered to the auditor for his information and guidance in the examination of the accounts; and a third copy is to accompany the accounts for the year 1840, when rendered for final audit.

37. You will not consider yourself authorized to make any addition to this schedule of the establishment of the colony, or to make any different appropriation of the established salaries of any public department, either as regards the number of appointments, or the rates of salary and emolument, without the express sanction of Her Majesty's Government communicated to you by the Secretary of State.

Should, however, any very special circumstances occur which, in the opinion of the Governor in Council, may render addition or alteration necessary for the due carrying on of the public service, without waiting for such sanction you will cause such new or altered salary to be borne on a schedule of provisional or supplementary establishment in the form annexed, marked (E.), to be communicated to the cashier and to the auditor-general, and of which a copy is to be transmitted with each annual account.

38. In this schedule of provisional establishment is to be stated the date of the minute in council under which the charge was first incurred, and the date of the despatch in which the new appointment or altered salary may have been reported by you to Her Majesty's Government.

39. Whenever the approval of Her Majesty's Government to any provisional appointment is received by you, you will cause the same to be transferred to the Schedule of Fixed Establishment, and the date of such transfer, and of the authority under which it was made, is to be thereupon noted on the provisional schedule, from which it is to be at the same time withdrawn.

40. You will direct the several officers at the head of each department to prepare monthly abstracts, in the form annexed, marked (F.), of the salaries included in the fixed establishment, which have become due to them, and to the individuals in the several departments, and to transmit the same on the first day of the following month to the auditor-general, who, after examining the abstracts, is to transmit to the chief secretary a classified return of the acquitted salaries, in order to the same being placed in a general warrant, in the form annexed, marked (G).

41. You will direct separate monthly abstracts to be in like manner prepared for any salaries borne on the Schedule of Provisional Establishment, and you will issue a separate supplementary warrant for the same, in the form annexed, marked (H).

42. You will cause to be attached to the supplementary abstracts in which the increased or altered salary appears for the first time, an authenticated copy of the original order for the appointment or alteration, and when sanctioned you will accompany your order for transferring the salary to the Schedule of Fixed Establishment, by a copy or extract from the authority confirming the alteration.

43. It is to be distinctly understood with reference to the 34th Article of these Instructions, that if the reasons for proposing any new appointment or increased salary which you may have previously authorized are deemed insufficient, or if the same shall not have been reported to Her Majesty's Government by the earliest opportunity, you will be held personally responsible for the recovery of any new or increased salary paid in consequence of such new appointment or alteration, or such portion thereof as it may be thought right to disallow.

44. In case any officer should obtain leave of absence, and a portion of his salary become thereby payable elsewhere than in the colony, a portion of it being also paid to the person acting for him in his absence, that portion only which is actually paid in the colony is to be included in the abstracts and warrants; and you will direct a copy of the order granting the leave of absence to be attached to the abstract in which the alteration of the salary first

first appears, as well as a copy of the authority granting a portion of the salary to the person officiating.

45. You will direct the proper accountant to furnish every officer obtaining leave of absence, with a certificate of the period to which his salary has been issued in the colony, such certificate to be countersigned by the chief secretary; and you will observe, that after the issue of such certificate, no further payment on account of salary is to be made to the party, or to his attorney, unless the certificate be first withdrawn and cancelled; and upon the return of an officer after leave of absence, you will require, in support of the first claim made by him in respect of his salary, a statement, under his signature, of any sum which he may have received during his absence, whether from Her Majesty's Government in England, by bills drawn by himself, or otherwise; and this statement is to be supported by certificates from the agent-general or other party by whom the portion of salary may have been issued, specifying the particulars of the same.

You will cause notice of this regulation to be given to all officers of your government who may quit the colony on leave, and you will thenceforth withold the issue of salary to the party returning after leave until such certificate be produced; if, however, under any particular circumstances, you should be induced to authorize the issue of salary upon the statement of the officer, unsupported by the necessary certificate, you will require full and sufficient security for the recovery of any sum which may be eventually disallowed in consequence of overpayment.

46. In case of an officer reporting that he has not received any issue on account of his salary during his absence from the colony, you will require from him a certificate, under his own signature, to that effect, and cause the certificate of last payment made to him in the colony to be withdrawn and cancelled.

47. Whenever a change in the persons filling appointments on the establishment takes place, from promotion or otherwise, you will cause a copy of your order respecting the same to be attached to the first abstract in which the alteration appears; and, in such order, you will refer to the date of the despatch in which such alteration may have been reported, in conformity with the directions contained in Earl Bathurst's circular of 26th December 1823.

Fixed Allowances.

48. Under this head should be included pensions, and all other authorized money allowances of regular recurrence, such as house or office rent, calesse hire, &c., as well as any fixed proportion paid from the colonial revenues to persons employed in the collection thereof, whether in the nature of per-centage or otherwise.

49. You will cause a schedule to be prepared of all charges of this nature, referring in each case to the authority of Her Majesty's Government, by which the allowances may have been originally granted.

50. You are not in future to add to these fixed allowances without the express sanction of the Lords Commissioners of Her Majesty's Treasury, which will be communicated to you by the Secretary of State. Upon obtaining this sanction you will cause the allowance to be inserted in the schedule of fixed allowances, and a copy or extract of the despatch conveying such sanction is at the same time to be forwarded to the auditor-general, for his guidance in the examination of the accounts.

51. You will cause the head of each department to make out monthly abstracts of the fixed allowances in their several departments: these abstracts are to be transmitted to the Auditor-general, by whom they are to be examined and forwarded to the chief secretary, in the same manner as the abstracts of fixed salaries, in order to their being placed in a general warrant in the form annexed, marked (I.)

Contingencies.

52. Expenditure, when for incidental supplies and other minor expenses, is to be classed under the heads of Civil, Revenue, Judicial, Ecclesiastical, Public Instruction, and Charities, according to the nature of the service. All charges of larger amount are to be brought forward under separate and distinct heads; such as stationery, if purchased for the service of the various departments, as well as all special disbursements, such as buildings and repairs, &c.

53. Before the expiration of the month of June in each year, you will submit to the Council of your government an estimate of the whole expenditure, not already fixed under the sanction of Her Majesty's Government, which you may think necessary to incur and recommend to be charged upon the colonial revenue for the year then next ensuing. You will at the same time lay before the Council a statement of the expenditure which is fixed and sanctioned, so that the whole expenditure for the year may be estimated; and you will obtain, with the least possible delay, the opinion and decision of the Council on the estimate, and when obtained you will transmit the estimate to the Secretary of State by the earliest opportunity, in order that Her Majesty's approval of the same, or any special directions in regard thereto, may be conveyed to you before the commencement of the year to which the estimate relates.

54. You

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54. You will transmit with the estimates such full and sufficient information, as to every expense of an unusual nature therein comprised, and as to expenditure amounting to 200 *l.* for any one service, as may be required and directed by the other articles of the present Instructions, or may be necessary to enable Her Majesty's Government to decide upon the propriety of the proposed expenditure; and so far as the estimate is approved by Her Majesty's Goverment, it will be received in the final audit of the account of the year as the sufficient sanction for expenditure therein particularized.

55. When this estimate shall have been definitively arranged by Her Majesty's Government, either by confirming or altering the same, you are not to authorise any further disbursements on account of the service of that year without the previous sanction of Her Majesty's Government; neither are you to apply for such sanction unless under circumstances of unforeseen emergency, which must be fully explained, and the particulars of the further expenses should be submitted in a supplementary estimate, to be previously laid before the Council in the same manner as the original estimate.

56. If, however, the circumstances should be such as to prevent a previous reference to this country, you are at liberty to authorise the disbursement on your own responsibility, explaining at the same time the grounds for so doing, and reporting the particulars by the earliest opportunity to the Secretary of State.

57. You will cause the auditor-general to be regularly apprised of the date of every such communication, in order that he may note the same on the abstract in which the payment of the reported expense may be included, or on the face of the voucher transmitted in support thereof.

58. You will, by the first opportunity after the expiration of each quarter, transmit to the Secretary of State, in order to its being forwarded to the Lords Commissioners of Her Majesty's Treasury, a return, in the form annexed, marked (K.), of all new appointments, or of any additions to salaries and fixed allowances which may have been made during the quarter, as well as of all contingent expenses of a special nature, or which may amount to 200 *l.* in the whole for any one object, and which have been paid during the preceding quarter upon your own responsibility, and the approval of your council; in this return a distinct reference is to be made in each case to the date upon which the same may have been afterwards specially reported to Her Majesty's Government. You are to understand that the expense incurred for any particular object which has been specifically and correctly defined in the annual estimate, need not, if that estimate shall have been approved by Her Majesty's Government, be again included in the quarterly returns above referred to, although the payment may be of a special nature, or exceeding 200 *l.*; but if the particular expense should have formed part of a general expense, inserted in the aggregate in the annual estimate (in consequence possibly of the particular expense of each work or supply not having been ascertained at the time the estimate was framed), the separate payments are in that case to be included in the quarterly returns, reference being however made to the gross sum in the estimate which includes the particular payment.

59. With a view of placing at the disposal of sub-accountants such moderate sums as may be required to meet the ordinary expense of hire of labourers, or any other charges of certain occurrence which it may be necessary to pay before the end of the month, you will assign to each sub-accountant a limited credit upon the cashier, who is authorised by the 11th article of our Instructions to advance such sums as may be fixed annually for that purpose; and you will direct a list of the credits to be allowed to each sub-accountant, to be sent to the cashier on the 1st January in each year.

60. No contingent charge is to be incurred without your previous authority, in writing, to be communicated to the cashier or to the sub-accountant charged with the detailed expenditure, before granting which you will require an estimate of the amount to be expended in all cases where such estimate can be obtained; your authority to the sub-accountant is to specify the grounds for incurring the expense, and if the expense should amount to 200 *l.* for the whole service, your authority is to specify whether the same has been sanctioned by Her Majesty's Government, or has been reported for such sanction, referring in either case to the date of the sanction or report.

61. As regards the expenditure to be incurred for maintaining the government property in repair, the director of works, and the other proper officer of the department, is to inspect the whole of the government houses and other tenements twice a year, and furnish to you half-yearly a statement, signed by the director, as to all property requiring repair, showing the description of the repairs required, the estimated expense in respect of each building; which cases are considered most pressing; and whether, by the terms of the lease or other tenure, the tenant is liable to do any part of the repairs required.

62. In those cases where the estimated repair does not exceed 50 *l.*, or when the urgency is so pressing as not to admit of delay, you are at liberty to order the work to be performed without waiting the special authority of Her Majesty's Government, noting the fact of your having given such order upon the half-yearly statement.

In forwarding this statement, you are also, in reference to works recommended and not proceeded in, to report your own opinion as to which of the cases it would be most beneficial to the public service to proceed on immediately, and which of the cases might be delayed, should the state of the revenue not admit of all the repairs being effected at once without prejudice to other branches of the public service.

63. You

63. You will require all persons in charge of, or superintending the receipt and issue of stores for the civil service of your government, to render to the auditor quarterly accounts of such receipts and issues, and to these accounts must be annexed a declaration by the accountant or officer in charge of the stores, to the effect that he has not himself, and that no person in his department has to his knowledge, made use of any of the said stores, or derived any advantage directly or indirectly therefrom.

64. You are not to sanction the purchase of stores of any description that are not absolutely required; and you will cause the regulations pointed out in Art. 15 and 16 of our Instructions to sub-accountants, to be observed in regard to the payment for such stores, and the accounting for the same.

65. You will require the several officers at the head of the respective departments to transmit to the auditor-general, on or before the fifth day of each month, abstracts in the form annexed, marked (L.), of the ordinary contingencies or special disbursements which have been authorized and become due in the departments during the preceding month, accompanied by the authorities under which the expenditure was incurred. The auditor-general is to transmit statements of the audited disbursements, classed under the proper heads, to the chief secretary, who is to prepare therefrom a general warrant in the form annexed, marked (M.). Your warrants are to be forwarded to the cashier before the end of each month, as his authority to take credit in his monthly abstract statements for the admitted expenditure of the preceding month.

66. You will give general directions to sub-accountants and all other officers at the head of the respective departments, to avoid, as far as possible, all accumulation of arrear in discharging salaries, allowances, or contingent expenditure. In the case of salaries and allowances, whether fixed or temporary, the same should invariably be paid monthly when the party is present, and included in the warrant for the same month.

67. You are not, under any circumstances, to grant any loan of public money to private individuals without the previous authority of Her Majesty's Government; neither are you to authorize the cashier to discount the bill of any private individual, unless the sanction of Her Majesty's Government for the particular case shall have been first obtained.

68. In the event of your finding it indispensably necessary for the carrying on of the public service to make advances to agents, contractors, or others, upon account, you are to issue a special warrant to the cashier for each advance, in the form annexed, marked (N.), and you will state therein the service for which it is made, and the manner in which it is to be refunded or liquidated.

69. In the case of such advances being made, or of any expenditure for the service of the colony being defrayed through the hands of agents in other countries (with the exception of the agent-general in England, who has already received instructions from us for his guidance), you will cause the parties to be duly informed as to the nature of the vouchers required in support of their accounts; you will direct such agent or sub-accountant to transmit to you their accounts half-yearly, supported by the proper vouchers for all expenditure or other transactions with the conduct of which they may have been entrusted, and such account and vouchers are to accompany the colonial accounts.

70. You will direct the auditor-general, at the expiration of each half year, to report to you upon all advances not recovered by the cashier, in order to the necessary steps being taken for the recovery of the same; and you will be careful not to let any balance of public money remain unnecessarily in the hands of any agent or other sub-accountant.

71. You will, with reference to Art. 24 of the present Instructions, direct the cashier to open proper accounts with all parties who are allowed to deposit monies in the colonial treasury. These deposit books are to be examined from time to time by the auditor-general, to whom such communications are to be made in respect of all authorized deposits as may enable him to check the entries thereof; and in every case of a return of deposits by the cashier, the report of the auditor-general that the sum returned was actually in the colonial chest, is to be required by you before you grant your warrant relieving the cashier from his responsibility for the issue, and allowing him to take credit for the amount in his monthly abstract statement of admitted expenditure. The form of warrant for the restitution of deposits is annexed, marked (O.).

72. Whenever an accountant or sub-accountant applies for leave of absence, his application is to be supported by a certificate from the auditor-general, showing whether his accounts have been duly rendered and accompanied by statements of particulars and all other necessary documents; when any of these are wanting, leave should be withheld until they are furnished, unless the application shall have been made in consequence of illness, in which case you will, in granting temporary leave, give such immediate directions as you may deem necessary for supplying the defective documents, and to prevent delay in the examination of the accounts.

You will notify to the Secretary of State the leave granted, forwarding at the same time copies of the auditor-general's certificate, together with copies of the correspondence which may have taken place, in order that Her Majesty's Government may be apprised of the circumstances under which leave of absence had been granted, and if granted before the

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party had rendered proper accounts for examination, what measures have been taken to complete the accounts.

73. You will also take care that every application which you may forward from any party acting as accountant, for permission to retire from the service or to be allowed to receive pension, is accompanied by a certificate from the auditor-general as to the examination of the accounts of the party, and as to any outstanding questions upon such accounts.

74. In those cases where leave of absence does not exceed the usual short period for recreation, the duties of the office during the interval of leave should, whenever it is practicable, be performed by an officer in the department of the absentee, and it will in such case not be necessary to make any provision for the extra remuneration of the officer doing such extra duty; but if leave of absence is granted in consequence of illness or other urgent claims, it will be necessary that until the return of the absentee some extra officer should be provisionally called into the service; and it must therefore be considered a general rule, that when an officer obtains leave for a longer period than two months, he should receive during his absence only one half of his established salary; and it will be competent for you to assign out of the other half such reasonable gratuity or remuneration as the circumstances of the case may in your opinion render necessary.

75. In the event of the cashier, or any other officer entrusted with the public money, delivering over the charge of his department into fresh hands, or in case of the decease of any such accountant, you will take immediate steps for ascertaining by a committee of officers of your government, the state of the money chest of such accountant, and for transmitting to you, in duplicate, a certificate of the same, distinguishing the several coins as well as paper, and other money securities; and you will give the necessary directions for making up forthwith the final account of such accountant, and auditing the same, in preference to other current business, in order that proper measures may be taken forthwith, in case of any errors or default, and for the satisfaction of the friends and relatives of the accountant, if the account should be found correct.

76. You will cause one copy of the report of the committee to be delivered to the party giving over the charge, or in case of his death, to his legal representative; this document, together with the receipt of the person taking charge, will be necessary in order to his being duly relieved from further responsibility for the balance transferred; the duplicate copies of the report, and certificate of the committee, are to be annexed to the new account in which the balance is brought forward.

77. You will direct the auditor-general to keep a register of all accounts of the cashier, collectors, and others which are periodically rendered to him under the foregoing or other Instructions, stating the periods of their being delivered at his office, and the progress made in their examination, and to transmit to you a quarterly return, made out from such register, calling your attention to any irregularities or delays that may have occurred in rendering such accounts.

78. You will cause each collector to transmit to the chief secretary a monthly return of the monies collected for each branch of revenue under his particular charge, and you will likewise cause every sub-accountant, disbursing money, to transmit in like manner a monthly statement of his disbursements. From these separate returns the chief secretary is to prepare and lay before you, for your information, an abstract of the receipt and expenditure of the past month, with any notes which you may require to elucidate the exact state and progress of the current revenue and expenditure of your government.

79. You will cause the auditor-general to prepare in duplicate, from the collectors' monthly accounts of revenue, and from the cashiers' monthly accounts of receipts and disbursements, quarterly returns of the same, and the auditor is to forward the returns to the Lords Commissioners of Her Majesty's Treasury by the first opportunity after the expiration of each quarter, transmitting to the chief secretary for your information a copy thereof.

80. You will also instruct the auditor-general to prepare and submit in duplicate, for the purpose of being forwarded to England with the annual accounts, two financial statements, the first detailing the amount of actual revenue and expenditure for the year, under the several heads of receipt and disbursement, accompanied by notes explanatory of any increase or diminution that may have occurred, as compared with the respective amounts of receipts or disbursements for the preceding year, and stating, from information to be obtained by him from the collectors of revenue and the heads of departments, the cause of such variations; the second statement showing the amount of surplus revenue (or excess of expenditure) at the end of the year, and the manner in which such surplus was applied, or excess met. The forms of these several statements accompanying our Instructions to the auditor-general.

81. You will require the cashier to transmit, in duplicate, to the auditor-general, for examination and for his report thereon to you, a statement of the debts and credits of the colony, as they stood at the end of the year, whether arising from loans due to or from the colonial government, or otherwise.

You will also require the several collectors of land revenue, and other sub-accountants, to transmit in like manner to the auditor, statements of all arrears of revenue uncollected at the end of each year; one set of these several statements is to be forwarded to the Secretary of

of State, together with such observations as may occur to you thereon, in order to their being transmitted to the Lords Commissioners of Her Majesty's Treasury; the other set is to accompany the annual accounts transmitted to this country.

82. You will transmit annually to the Secretary of State, in order to its being forwarded to the Lords Commissioners of Her Majesty's Treasury, a report of any dues, fees, or monies levied for special purposes within the colony and its dependencies, which do not form part of the ordinary revenue, stating in your report the nature and rate of such dues, and the object for which they are imposed, also showing the gross amount raised, and the amount expended within the year, specifying what portion of the expenditure was for salaries or other charges incidental to the collection, and what sum was actually applied to the object for which the money was raised. The amount of such special receipt and expenditure is to be entered in the annual accounts immediately after the ordinary revenue and expenditure of the current year.

83. You will report to the Lords Commissioners of Her Majesty's Treasury any sums which may be received on account of the Queen's casual revenue, such as droits, escheats, &c., and these receipts are to be brought to credit in the accounts of the cashier, under the head of "droits, &c.," distinct from all colonial revenue and receipts.

84. You will use every exertion to ensure the due collection of the revenue in all its branches, and to economise the expenditure; and you will direct your particular attention to the proceedings of the several departments of account, and you will be careful to ascertain that the accounts are duly rendered to the auditor-general, and that they are promptly and regularly examined and forwarded to this country for final audit as early as may be practicable.

85. You will cause the auditor-general to be furnished with such extracts from the present Instructions as relate to matters of account, and you will likewise cause him to be regularly furnished with such extracts from despatches relating to authorities for incurring any extra or special expenditure as may be required upon submitting the accounts for final audit to the Commissioners for Auditing the Public Accounts; for although the auditor is to pass charges, so far as relates to his local examination of the cashier's account, provided the same have been regularly authorized by the Governor, it is indispensable in order to the relief from responsibility of the officer authorizing any new charges not provided for by the fixed schedules of established pay and allowances approved by Her Majesty's Government, or any charges of a special nature, or exceeding the amount to which the Governor's authority is limited, and which may not have been specially detailed in the annual estimate sanctioned by Her Majesty's Government for the service of the particular year, that it shall be shown whether the charges comprising such extra or special expenditure were sanctioned by Her Majesty's Government; and the auditor-general, on concluding his examination of the accounts for the year, is to prepare and submit to the Governor a schedule of any charges to which the above regulations would apply, in order that he may be furnished, in the case of special charges sanctioned by Her Majesty's Government, with a copy of the despatch conveying authority, for the charge, or such extract therefrom as shall clearly show the extent and intention of that authority, for the purpose of being transmitted with the accounts to the Commissioners for Auditing the Public Accounts; and it is to be observed, that whenever the authority of the Secretary of State conveys a general approval of an arrangement recommended by the Governor, without adverting to the particulars of the arrangement and of the sums authorized, that a copy or sufficient extract from the Governor's despatch referred to by the Secretary of State must be given to complete the evidence of authority.

In any cases where the charges may not have been specifically sanctioned by Her Majesty's Government, you will cause the auditor to be furnished with the date of the despatches in which the same may have been reported by you to the Secretary of State, and the auditor-general is to annex to the accounts transmitted to England a copy of the schedule of extra special charges which he may have had occasion to submit to you at the close of the year, as not being supported by the authority of the Lords Commissioners of Her Majesty's Treasury, or of Her Majesty's Secretary of State, and he will at the same time transmit the documents with which he has been furnished in consequence of his representation.

86. With reference to Art. 26 of the accompanying Instructions to the Cashier, and Art. 8 of the accompanying Instructions to Sub-Accountants, you will cause all documents relating to the accounts of the colony, with the exception of warrants and authorities under your own signature, to be made out and taken in duplicate, in order that one complete set may be transmitted to this country, and that another may remain for reference in the colony. To the duplicate vouchers which are thus retained must be annexed authenticated copies of your warrants; such copies to be prepared in the department of the Chief Secretary, and, after being compared by the auditor with the originals, to be certified by him as being true and correct copies.

87. These instructions are not to supersede or interfere with any orders respecting returns, accounts, or other documents that you may have received, or may hereafter receive from Her Majesty's Secretary of State; but you will consider our instructions of 5th October 1824, as well as any subsequent instructions relating to the forms of accounts and

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Instructions to the Governor.

the examination of the same, as being cancelled from the date of the receipt of the present Instructions, which are to be acted upon in future.

88. In the event of you quitting the government of the colony, or transfering the temporary administration of it to some other person, you will deliver these Instructions to the officer who succeeds you or acts in your absence.

89. You will consider it your duty to adhere closely to these Instructions, and to enforce an implicit attention, on the part of the several officers of your government, to such directions as may be issued in compliance with them, as all the respective parties concerned are to be held strictly responsible for any unauthorized deviation from them; and should you not find a becoming zeal and alacrity in the respective public servants of the colony to give effect to the regulations herein contained, you will report their conduct to the Secretary of State; and should any negligence or misconduct appear to you to call for immediate and marked reprehension, you will suspend such officer from the functions of his office until the pleasure of Her Majesty's Government in this country can be made known to you.

90. You will cause copies of these Instructions to be duly recorded in the Council-office; you will also cause copies of the accompanying Instructions to the Colonial Cashier, to Sub-accountants, and to the Auditor-general, to be recorded in their respective departments.

CASHIER.

Instructions to the Cashier.

INSTRUCTIONS from the Lords Commissioners of Her Majesty's Treasury to the CASHIER of the Colonial Treasury at *Malta*, for keeping the Accounts of the Government of that Island.

1. You are to take charge of all money paid into the colonial treasury, either under the general regulations of the government, or by special orders from the Governor or officer acting on his behalf, and you will be held accountable for the same.

2. You are to keep a day cash-book, in which you are to enter in account current the receipts and payments of each day as they actually occur, including all sums deposited in, or advanced to, or withdrawn from, the colonial treasury in pursuance of regulations of government, or of any special orders of the Governor; this cash account is to be balanced at the end of each month, and the particulars of the balance, as it actually exists in the treasury chest, is to be shown in detail. The respective amounts of each description of coin shown by this balance should agree with the balances exhibited by your daily coin-book, which you are hereby instructed to keep in such form as to show the particular coins composing every receipt and payment.

3. On all occasions of repayment of advances, you are to take care that a distinct reference is made to the date of, and authority for, the particular advance. It will be your duty to see that all conditions contained in the authority as to repayment are complied with, and to report (to the chief secretary) any delay or other deviation from the prescribed conditions.

4. You are to keep separate accounts of all sums deposited in the colonial treasury, so that whenever a claim is made for repayment of a particular deposit, or of a portion thereof, it may be at once seen what is the balance due on such deposit.

5. You are, immediately on the termination of each month, to make a copy of the account from your day cash-book, and to deliver the same to the auditor-general, supported on the charge side as to revenue and receipts, by the authorities for the transaction, as well as by any other documents which the parties making the payments may have handed to you. In support of the correctness of the payments made to you by the collectors or receivers of revenue, you are to take a memorandum in the form annexed, marked (P.), signed by such collectors, of all payments made by them, stating the date of payment.

6. The vouchers required in support of the discharge of your account current are the receipts of the parties to whom each advance or payment is made, such receipts to specify each description of coin and currency paid, and the authorities for making the payments or advances. The nature of these authorities is more fully described hereafter.

7. You are to certify your monthly cash account in the following terms:

"I, *A. B.*, do solemnly and sincerely declare that the foregoing is a just and true statement of my account as cashier of the colonial treasury at Malta, from 1st to 184 , and that I have not to my knowledge issued or paid any sums on account of this government, either upon the fixed establishments or for contingent expenses, contrary to established rules and regulations, and the authorities thereby required; and I make this solemn declaration conscientiously, believing the same to be true."

8. When

8. When notice is given to you from the auditor-general that your monthly account current has been audited, you will at the same time receive from that officer the audited accounts of the collector's receipts for the same month; you will also receive from the chief secretary's office a set of warrants from the Governor for the admitted disbursements in each department in such month, and you are thereupon immediately to prepare and render a general abstract statement of the account for that month, classing the same under particular heads of service, in the form annexed, marked (Q.) In this abstract statement you are to enter the receipts of revenue from the audited abstracts which will have been transmitted to you by the auditor-general, and the remaining receipts are to be taken from your Day Cash Book. The payments are to be discharged under the warrants of the Governor, and in no other way; the departmental payments being copied from the monthly warrants, and all special payments or advances from the special warrants which will have accompanied your monthly account current, and which will have been returned to you by the auditor-general after his examination of that account, for the purpose of completing the set of warrants to be rendered with your monthly abstract statement.

9. If upon completing this account it should appear that any sums for which you have claimed credit in the monthly account current have not been warranted in the monthly abstract statement, or that the balance against you is in any other way increased, the auditor-general is to communicate to you the particulars of the sums which may have been surcharged or excluded, and you are to take the necessary steps to recover or adjust the same, and, failing to do so, you will make a representation to the chief secretary, and await the order of the Governor thereon, who will either grant his authority for transferring the surcharge to the debit of the sub-accountant who may have improperly accounted, or will give other directions on the subject, copies of which order or directions are to accompany any entries relating to the transactions which may be made in your monthly abstract statement.

10. The authorities for incurring expenditure, and which will be required for passing charges in your accounts, may be either primary or final. Primary authority is of two kinds, general and special, and will be conveyed to you through the chief secretary, and under that officer's signature.

General primary authority consists of the schedules of fixed establishment, supplementary establishment, and fixed or compensatory allowances, as they may be framed or altered from time to time by directions from Her Majesty's Government. You will be furnished at the commencement of each year with copies of these schedules, and upon receiving notice through the chief secretary of any alterations which may be afterwards sanctioned during the year, you are immediately to record such alterations on the schedule, referring thereon to the date of sanction, so that the schedules may at all times be correct records of the fixed expenditure authorized in each department. Under this general primary authority you are at liberty to advance, on the first day of each month, to the sub-accountants at the head of the several departments, and upon their receipts, the amounts of salaries and fixed allowances due to their respective departments for the past month, which if found correct, will be afterwards finally sanctioned by the Governor's warrant.

11. You will also hold at the disposal of the respective departmental accountants, on account of ordinary contingencies, any amount of money which may be within the limit specified as the credit to be allowed to each accountant, until he shall produce to you the special authority of the Governor for the full amount of expense incurred, or to be incurred. A list of the credits to be so allowed on account of ordinary contingencies will be sent to you by the chief secretary on the 1st of January of each year.

12. Special primary authority relates to contingent charges, and is to be registered in your office for the purpose of recording the amount which is to be issued to the departmental accountant, to whom the authorities are to be returned, in order to their being forwarded to the auditor-general with the abstracts and vouchers from each department.

13. Final authority is a warrant of approval, under the Governor's signature and countersigned by the chief secretary, for the full expenditure of the several classes above referred to; and no payment is to be taken credit for in your monthly abstract statements unless supported by such warrants.

14. Primary and final authority are united whenever the Governor grants his warrant for a specific payment or for an advance, and in such cases the warrants and vouchers are in the first instance to be sent to the auditor-general at the same time with the monthly account current.

15. At the close of each year you will make out a general annual account current of the whole receipts and disbursements of the year, classed under the same heads of service as your monthly abstract statements (Form (Q.)), from which the details are to be taken; and you will, as soon as possible after the 1st day of January in each year, transmit such annual account current to the auditor-general in duplicate.

16. You are to certify your annual account before a competent judicial authority, in the following terms:

"I, *A. B.*, do solemnly and sincerely declare that the foregoing is a just and true statement of my account as cashier of the colonial treasury at Malta, from 1st to 184 , and I make this solemn declaration conscientiously, believing the same to be true."

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Instructions to the Cashier.

17. The principal points of order and arrangement to be observed in making up your monthly abstract statements and your general annual account current are the following:

For the charge side—

1st. The balance of the preceding account.

2d. The amounts received by each of the different collectors of revenue, distinguishing arrear from current revenue.

3d. Incidental receipts, specifying the nature of the same.

4th. Sums deposited in the colonial treasury, including monies received for stamps on account of the Admiralty.

5th. Advances on account of the public service recovered, repaid, or adjusted.

For the discharge side—

Arrears, if any, classed under the proper heads of service.

Current expenditure, comprising,

1st. Established salaries, the same to be classed under the respective heads of,

Civil;
Revenue;
Judicial and Police;
Ecclesiastical;
Public Instruction;
Charities.

2d. Supplementary salaries, classed in the same order.

3d. Fixed allowances, distinguishing compensation allowances, pensions, and burthens on the government property.

4th. Contingencies following, in regard to the ordinary contingencies, (comprising incidental supplies and other minor expenses) the same classification as for salaries; and in regard to expenditure of large amount, specifying each service.

5th. Remittances to the colonial agent-general, to meet disbursements made by him in England.

6th. Sums paid over to the military chest in aid of the expense of the Maltese regiment.

7th. Repayment of sums deposited, including stamp remittances to the Admiralty.

8th. Sums advanced to public departments or otherwise for the public service.

9th. Surcharges removed or transferred.

18. The sub-accounts of the collectors of revenue are to accompany your monthly abstract statements in support of the entries of their receipts.

The authorities and vouchers in support of the remaining receipts will have already accompanied the monthly cash account referred to in Article 5 of these Instructions.

19. In regard to the detailed abstracts and vouchers required to be produced in support of expenditure finally discharged and included in your monthly abstract statements, and in your general annual account current, when these details pass through your office (as in the case of payments on account of the Governor's establishment, pensions, burthens, &c.) you are to be guided by the regulations contained in our Instructions to sub-accountants, a copy of which will be delivered to you.

20. Whenever the auditor-general notifies to you a surcharge against any government officer or other person to whom you may have to pay money on their own account, you will, unless you receive the Governor's directions to the contrary, conveyed to you in writing, deduct the amount of such surcharge from the first payment you may have to make to the party, as no issue is to be made by way of salary or otherwise to the persons surcharged, until the surcharge is satisfied.

21. Whenever a surcharge is thus recovered by stoppages from salary, or by other deductions, you are to debit yourself with the amount of the surcharge recovered, and to take credit for the full amount of the authorized salary or other payment from which it is deducted, stating the fact of the deduction on the face of the voucher.

22. In those cases where a surcharge is made by the auditor-general against a party to whom you may not have immediate further payments to make from which the surcharge can be recovered, you are to apprise the chief secretary of the circumstance, in order that he may bring the case before the Governor, but you are not allowed to take credit in your general account for the sum surcharged until you have received the Governor's authority, conveyed to you in writing, for the removal or transfer of the surchage.

23. In accordance with the general regulations to be observed in Her Majesty's Crown Colonies, all surplus of the public money received into the colonial treasury beyond the amount which is considered necessary for defraying the ordinary monthly expenditure is to be deposited from time to time in a separate strong vault; you will be apprised by the Governor of the amount which is fixed as the maximum sum to be retained as balance under your immediate charge; and whenever the balance of money of every description in the cashier's chest, at the end of each week, amounts to more than such sum, you are to report the same to the Governor through the chief secretary; and when, on the other hand, the balance in the chest is insufficient to meet the expenditure which you may have been directed to discharge, you are to transmit to the chief secretary a statement, showing the cash balance in the chest, and the expenditure remaining to be discharged, whereupon the Governor will grant

grant a warrant for withdrawing from the strong vault, and paying over to you such further sum as may appear necessary.

Instructions to the Cashier.

24. You are to take credit in your day cash-book for the sums placed in the strong vault; you are also to charge yourself in your day cash-book with the sums received from the strong vault, so that your cash account will at all times show the exact amount of cash in your hands; but in your monthly abstract statements, and in your annual account current, you will only make short entries at the foot of these accounts of the sums deposited in and withdrawn from the vault, because these general accounts are to exhibit the general balance available for colonial services.

25. In stating the general balance upon the monthly abstracts, and in the annual account current, you are however to distinguish the portion in the chest under your immediate charge from the portion separately deposited in the strong vault.

26. Your monthly accounts current and abstract statements are to be rendered to the auditor-general in duplicate, and your annual account current is to be rendered in triplicate. The auditor-general, after having examined these accounts, will transmit one set of the accounts to the Commissioners for Auditing the Public Accounts, for final audit, of which you will be informed; the auditor-general will return to you the triplicate copy of your annual account current, certified as to his examination, and he will retain the duplicate set of accounts and vouchers in his office, where they will remain for reference, and to which on all occasions you will be allowed access.

27. You are, as early as possible in January in each year, to transmit to the auditor-general a statement of debts and credits of the colony, at the close of the preceding year, arising from loans, deposits, or advances.

28. Upon any occasion of your being succeeded in the charge of the colonial treasury by another person, you will take a detailed receipt from the person who succeeds you for its contents, after the same has been counted and certified by a committee, to be appointed for that purpose by the Governor. In this receipt it is to be distinctly stated on what day the balance was counted; your account is to be made up to such day, and the certificate of the committee, together with the receipt of the officer to whom you deliver over the charge, will be necessary vouchers for your discharge from further responsibility as to the contents of the chest transferred to your successor.

29. You are, upon the receipt of these Instructions, to cause a copy of the same to be recorded in your office, and whenever you give over the charge of your department to another person, you will take care that he is furnished with these Instructions.

SUB-ACCOUNTANTS.

Instructions to Sub-accountants.

INSTRUCTIONS to SUB-ACCOUNTANTS in Civil Departments at *Malta*, charged with the Collection of Colonial Revenue, and with the detailed Payment of Expenses incurred in their respective Departments.

1. SUB-ACCOUNTANTS charged with the collection of any portion of the revenue or other local receipts are to keep day cash-books, in which the particulars of their receipts are to be entered; no portion of these receipts are to be applied to the expenses of the department or otherwise by the sub-accountants, who are to pay the gross amount of their collections into the colonial treasury, and obtain the authority of the Governor for the reissue from the colonial treasury of money to meet required disbursements.

2. Each sub-accountant is to pay over his collection or receipts to the cashier of the treasury at least once a week, and in order that the account may be settled and balanced at the end of each month, and incorporated in the cashier's general account of receipt and expenditure for the month, the collectors and other sub-accountants are to close their accounts of receipt on the 25th day of the month, and they are to pay the exact balance of the account to that date to the cashier on or before the last day of the month.

3. The collectors are to deliver to the cashier a written note of the particular coins composing each sum paid to the treasury, and they are to render a monthly account of their receipts and payments, according to the annexed form, marked (Z.).

4. The collector at Gozo being a sub-accountant to the principal collectors at Malta, is to render his accounts to them, and to settle his balance with them; and as it will be necessary that this account and balance should be incorporated in the principal collector's account to be made up under the preceding article of Instructions to the 25th of each month, the Gozo accounts are to be made up for the calendar month, the last account for the year being that for November; and each monthly account is to be forwarded from Gozo by the first opportunity in the ensuing month, so that it shall be received at Malta before the 25th of that month.

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5. In accordance with the provisions of the regulations under which the cashier of the treasury is held accountable for the issue of all money paid into the colonial treasury, the sub-accountants charged with the detailed payment of expenses incurred in the respective departments will draw monthly from the cashier such sums as may be required to discharge, salaries, allowances or other payments which it may be necessary to defray in the course of the month, before the Governor's covering warrants for the whole expenditure of such month are received, and the sub-accountants are to give their receipts to the cashier for the several sums so advanced.

These advances are limited in the manner hereafter described.

6. The cashier is authorized to hold at the disposal of the respective sub-accountants, first, the amount of salaries provided by the schedule of fixed establishment to be paid in each month to the parties therein named, when actually performing duty for the month; secondly, any salary borne on the supplementary schedule of establishment; thirdly, the fixed and compensatory allowances borne on the schedules so described.

7. The cashier is further authorized to hold at the disposal of the several sub-accountants any amount of money which may be within the limit specified by the local regulations as the permanent credit allowed to each accountant to provide for contingent expenses which are certain in their nature and occurrence, and which require to be paid before the end of the month, at which time the credit above referred to is to be superseded by the Governor's authority for the particulars of the actual expense to be incurred, and for which authority each accountant is to apply to the chief secretary. The receipts to be given to the cashier for all monies paid to sub-accountants are to specify each description of coin or currency paid.

Although the sub-accountants are thus provided in some cases with the funds necessary to carry on the departmental services for the current month before the full expense to be defrayed for the particular services is finally authorized by the Governor, it is to be observed that such authority must be rendered with the monthly abstracts, and therefore all contingent expenditure, on account of which credit advances are made, should be settled in the same manner as the collector's revenue accounts, to the 25th of the month, to give each sub-accountant time to submit the entire charge for the particular service to the Governor, and receive the necessary authority to complete the service payments within the calendar month.

The documents required in support of the sub-accountant's fixed disbursements are, acquitted pay lists, or abstracts for the following services:

Established Salaries;

Supplementary Salaries;

Fixed or Compensatory Allowances;

Civil Pensions;

Military Pensions;

Fixed Burthens on the Crown Property.

As regards contingent charges, monthly abstracts of the same are to be prepared in each department in the form annexed, marked (R.), supported by the estimates for the expenditure to be incurred, when such estimate may have been required, and the approval of the same or other orders made thereon; also by bills of particulars, certificates and final authorities for the disbursement, together with the receipts of the parties who have performed the work or furnished the supplies. All these abstracts and vouchers are to be prepared and rendered to the auditor-general in duplicate, and when the sufficiency of the authority for the payments shall have been certified by him, the Governor will issue a warrant to the cashier for the admitted expenditure, subject to the detailed examination of the vouchers.

9. It is to be observed that the departmental abstracts, containing the details of expenditure, whether salaries, allowances, or contingent charges, are to be signed by the accounting party, and dated at the time of signature.

10. Whenever any salary or other payment due to an individual is claimed on his behalf by another person, the accountant is to require a sufficient power of attorney or authority in writing in support of such claim, and the nature of the authority is to be stated on the pay list or receipt.

The sub-accountant having satisfied himself that the authority produced to him is sufficient, is to cause it to be exhibited to the auditor-general for the purpose of being registered in his office, before any payment is made thereon; and it will be the duty of the sub-accountant to see that the authority is marked as having been so registered before he makes any payment thereon or returns it to the party.

11. In the event of any officer quitting the colony on leave of absence or otherwise, the sub-accountant by whom he is paid will furnish him with a certificate of the period to which his salary or other allowance to which he may have been entitled has been issued by you, stating the rates at which such issues were made; and you will not make any further payment on account of such salary or allowance unless that certificate is withdrawn and cancelled by you. On the return of any officer to the colony you will, unless specially authorized to dispense therewith, require as a necessary voucher for the first payment of salary or allowance to him, a statement under his signature of any sums he may have received

received from the agents of the colony or otherwise, supported by certificates from such agents, showing the particulars of the sums issued by them.

12. Previously to making any payment in respect of pensions or retired allowances, you will take care to inform yourself whether any condition may have been attached to the original grant of such allowance or pension with reference to the employment, emolument, condition, residence, or otherwise of the party claiming the same; and in all cases where the payment of the allowance is to be contingent upon any particular condition, you will require and produce as a voucher in support of your accounts a sufficient declaration, certificate, or other proof that the condition has been complied with, and that the allowance or pension claimed by the party had consequently become properly due, and you will withhold the payment of the pension or allowance until such document shall be produced.

13. All pensions, or other fixed allowances or pay, granted upon monthly or annual rates, are to be computed, in those cases where payment is to be made for a broken period, with reference to the number of days in the quarter in which such broken period occurs; and when payment is made upon daily rates of pay, the amount due for broken periods of a month is to be calculated with reference to the actual number of days for which the allowance is due.

14. When any salary or established allowance is paid to a person not able to write, the mark of such person is to be vouched by a witness as having been made in his presence.

15. All receipts for contingent expenditure are to be vouched by at least one respectable witness, in whose presence the payment has been made and the receipt signed. In the instance of issues of money, by way of advance either on contracts or otherwise, it is to be fully stated in the receipt in what manner, for what service, and under what authority the issue is made.

16. Sub-accountants, having a regular expenditure of stores, are to render to the auditor-general quarterly accounts of the receipts, issues, and remains of the stores under their charge.

The entries on the charge side of the store accounts will, in respect of articles purchased in the colony and delivered into store, be checked by the cash vouchers for such purchases; and all cash vouchers for payment of stores or provisions delivered to an accountant in charge of stores are to be certified by the storekeeper, or other party accountable for the stores; in respect to articles otherwise received, the entries are to be supported by notes of delivery, bills of lading, or certificates of quantities, as the circumstances of the cases may require.

The entries on the discharge side of the store account, when not in conformity with general regulations, are to be supported by a special authority from the Governor, and all issues must be vouched, either by proper certificates of consumption, or, in the case of any special delivery of stores, by the receipt of the party to whom delivered; and in the case of sales, by the auctioneer's account, or other sufficient evidence as to the particulars of sale. No loss arising from wastage or otherwise is to be taken credit for in a store account, without a statement of the particulars of wastage certified by a Board or Committee of Survey, which report is to be submitted to the Governor.

17. All officers who purchase implements and other articles for their department, and who have charge of stores of this description, not for reissue, but for use, such as the police, quarantine, and office of works, are to deliver to the auditor-general, in the month of January of each year, an annual list of implements, &c., showing in four columns, remains of the preceding year; receipts within the year; issues within the year; and remains at the end of the year; and the list must be supported, as nearly as circumstances will admit, by similar authorities and vouchers to those required with the store account.

18. Sub-accountants are to bear in mind that arrears, both as regards the collection of money and the discharge of expenditure, are to be avoided as far as possible; and they will be careful to include in the monthly abstracts, to be examined by the auditor-general, and to be submitted to the Governor, the pay and allowances of all persons employed in the respective departments, whether on established salary or temporary pay; but should there be any unavoidable cause of arrear (such as the absence of a party from duty before the end of the month, when the pay-list or supplementary abstract is prepared for acquittance or signature), the name is to be borne on the pay-list or abstract, with explanation of the cause of the salary being in blank; and in the next or any following month, the arrear-pay is not to be included with the current pay, but is to be acquitted at the foot of the abstract under the head of arrear.

As regards, however, the statements of accounts, arrears are not to be distinguished from current, unless they are arrears of a preceding year, and even in this case, if the arrears are for the portion of the month of December (or at Gozo of November), or for any other period which is by custom accounted for after the close of the year, such transactions are not to be stated as arrears, neither will it be necessary as regards contingencies, that sums of trivial amount, though not strictly current, if included with other similar charges for current services, should be distinguished, as under the present Instruction such an occurrence will in general be avoided.

19. A copy of these Instructions is to be recorded in the office of each sub-accountant, and upon any occasion of a sub-accountant giving over the charge of his office to another person, he is to deliver these Instructions, and any other general regulations, to the person who succeeds him.

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AUDITOR GENERAL.

Instructions to the Auditor-general.

INSTRUCTIONS from the Lords Commissioners of Her Majesty's Treasury to the AUDITOR-GENERAL of ACCOUNTS at *Malta*.

1. You will receive herewith a copy of our instructions to the Cashier of the Treasury, and to sub-accountants, in regard to the disbursement and accounting for the public money, and you will be furnished with extracts from our instructions to the Governor of the colony respecting the revenue and expenditure thereof; with reference to which, and to such future regulations as may be from time to time established, you will examine and report upon all accounts and abstracts that may be referred to you; in doing which you will be guided by the following general instructions, subject to such further directions as may be given to you by the Governor.

2. You will call upon all colonial officers accountable for the receipt and expenditure of public money or stores, to render to you the accounts required by our present instructions, or by any local regulations which may be made by the Governor, and you will see that the accountants comply with those instructions and regulations.

3. You are to require, within one month of the receipt of these instructions, from the collectors and other sub-accountants whose accounts are rendered to you, copies of the orders and regulations under which the duties of their respective departments are carried on; you are to record the same in your office, and to ascertain that all public monies, stores, &c. are duly brought to the credit of the public; and you will certify the account of each collector or other sub-accountant as having been examined by you, and as having been compared with such books or statements as may be necessary to substantiate the correctness of the same.

4. The cashier will render to you, immediately after the termination of each month, an account (copied from his day cash-book) of the receipts and payments made by him during the preceding month, including all sums deposited in or advanced or withdrawn from the Colonial Treasury, and showing the particulars of balances at the end of the month.

You are to examine this account, comparing the same, as to fixed revenue, with the separate account of the collectors and receivers of revenue, which you will have called for under Art. 2 of these instructions; and as to incidental receipts, by the certified statements or other authorities for the several transactions which the cashier is instructed to transmit in support of the same.

You will at the same time ascertain that the payments taken credit for on the discharge side are duly authorized and acquitted; and you will certify the balance as being correct or otherwise.

5. You will receive from the respective departments of sub-accountants, at the regular periods stated in our instructions to the Governor, detailed abstracts of all salaries and other disbursements which have been paid in the several departments, accompanied by the authorities under which the expenditure has been incurred, and by proper certificates, when necessary, in proof of the service having been duly performed. You will examine these abstracts, and if you find the sums claimed to agree with those borne on the schedules of establishment, and supported by proper authorities, acquittances, contracts, estimates, and other necessary documents, you are to certify the abstracts, and transmit to the Chief Secretary a classified return of the expenditure which you have found duly authorized and vouched, in order that the same may be placed in warrants in the same classified form, to be submitted to the Governor for signature, after which the warrants will be delivered to the cashier, who is to render to you a monthly abstract statement of receipts and disbursements, in the form annexed to Art. 8 of his instructions.

6. You will, upon receiving this monthly statement, prefix to it the collector's account current for the same month; and the warrants, accompanied by the departmental abstracts and vouchers, are to be properly arranged after the monthly statement, in the order best calculated for easy reference on the final audit of the accounts.

7. You will require from the cashier, immediately after the termination of each year, a general annual account current, the services being classed, as to revenue and expenditure, in the same manner as the monthly abstract statements.

8. In examining the departmental expenditure you will observe, that in those cases where only a portion of any expense sanctioned upon estimate is incurred, the Governor's authority and other correspondence, together with a copy of the estimates, is to be attached to the voucher for the first charge; and, in explanation of every charge on the same account brought forward in subsequent months, a statement is to be given referring to the warrant and account with which the original authority may be found, and showing the amount already expended under such authority, and the balance remaining unexpended. When the work is completed you are to certify to that effect.

9. You are to examine the computations and castings, to compare each separate abstract with the vouchers accompanying the same, and to sign each abstract and account current passed by you, noting the amount of any surcharge.

10. In examining the monthly accounts of the collectors of revenue and receivers of taxes, you will compare each collector's account with his day cash-book, with the tariffs, the rent-rolls, or other records of annual assessments, and call for such further documents as you may think necessary to substantiate the entries in the collector's accounts, and to ascertain the amount

amount of arrears remaining uncollected at the end of the year under each separate head of revenue; should any difficulties be made to the production of documents necessary for this purpose, you will represent the same to the Governor, and annex a copy of your representation, and of any directions you may receive thereon, to the other correspondence referred to in Art. 25 of these Instructions.

11. You are to attend to the prices paid for all articles purchased, hired, or contracted for, and to ascertain that all the conditions of the contracts and agreements have been punctually fulfilled, and that the accounts are supported by proper certificates to that effect; and whenever you may find it necessary to retain in your office contracts or other documents which have not been given in duplicate, you will transmit with the annual account an abstract of such contracts or documents, the abstract to include the particulars necessary for the examination of the account; such as in the case of contracts, the name of the party contracting, the date and terms of contract, the article contracted for, and the price.

12. You are to see that all powers of attorney or other authorities presented to you, under the 10th Article of our Instructions to Sub-accountants, are legally executed; you will keep a register of them, and will annex to the receipts, for all payments made under them, a certificate to the following effect:

"I hereby certify that a sufficient authority has been shown to me, on the part of C. D., for receiving the salary (or payment) due to E. F."

13. You will take care that proper quarterly abstracts are rendered of the disposal of all provisions and stores charged for in the colonial accounts.

The manner in which these accounts are to be rendered and vouched is described in Art. 16 of our Instructions to Sub-accountants.

14. Should any store account not be duly rendered, you will represent the same to the Governor, in order to his giving the necessary directions; and if you find occasion to make a surcharge against any store accountant, you will ascertain and state in the surcharge the value of the articles which you conceive are not fully accounted for.

15. In all cases where declarations and certificates are required to accounts, you will ascertain that the same are duly made, and should it occur from any unforeseen circumstances that the forms of declaration required by our instructions are not strictly in accordance with the facts of the case, you will suggest or permit any necessary modification of the declaration.

16. If, in the examination of any account, it shall appear to you that the officer has deviated from his instructions, or that any voucher is wanting, or that any article is incorrect, or requires explanation, you are forthwith to give notice thereof, in writing, to such officer, referring to the particular article and warrant, and stating your observations or queries thereon, against which you are to require him to insert his answers.

17. If you should not be furnished with such explanations or vouchers as you may deem satisfactory, within one month from the date of your observations or queries, you are to make a surcharge against the party by whom the money was improperly paid, and from whom the explanation was required, and you will at the close of the examination of each monthly or other periodical account, transmit a statement of any surcharges thereon to the persons against whom the surcharges are made, as also to the cashier, who is instructed not to make any further payment to the party surcharged until the surcharge is satisfied or remitted.

You will take especial care that the cashier attends to his instructions in this respect, and should he neglect to do so, you are to hold him accountable for the surcharge unrecovered, and make it a surcharge against himself in the next account rendered by him.

18. In those cases where overcharges have occurred in the accounts of parties to whom no further payments remain to be made by the cashier, and who therefore will not have the means of recovering a surcharge in the manner pointed out by Art. 20 of his instructions, you will, without loss of time, transmit a statement of any such surcharge to the Governor, in order that he may give the necessary directions for applying to the party.

19. The accounts current of the several collectors of revenue and the accounts and vouchers of the cashier are to be rendered to you in duplicate, including the copies of warrants and authorities under the Governor's signature, referred to in the 13th Article of our Instructions to the Cashier; you are to certify these copies, and the copies of any other documents which from unavoidable circumstances cannot be procured in duplicate.

20. In order that we may receive early information of the periodical collection of the revenue, and of the expenditure incurred under the authority of the Governor, you will prepare from the cashier's accounts a quarterly return in the form annexed, (marked S.), showing on one side the amount collected and paid into the treasury by the respective collectors, under each head of revenue, during the quarter, as also the amount of all other receipts classed under the proper heads of service; the credit side of this return is to particularize the amount of established salaries, fixed allowances and ordinary contingencies, classed under the respective heads of civil, revenue, judicial, ecc lesiastical, &c.; any provisional salary must be particularized under the head of supplementary salaries; and all special disbursements, as well as all payments not included under the foregoing heads, are to be classed separately. This return is to be forwarded by you to the Lords Commissioners of Her Majesty's Treasury by the first opportunity after the expiration of each quarter, and abstracts of the same are to be submitted by you to the Governor, and to be attached to the other correspondence with your annual accounts.

21. You are to certify the cashier's annual account current in the following terms:

"I (A. B.), Auditor-general, do certify that I have carefully examined the several

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MALTA.

Instructions to the Auditor-general.

entries appearing both on the debit and credit sides of the foregoing account, and having compared the same with the original accounts of the several public departments, as audited in my office, have found them to agree; and I do further certify that proper accounts of particulars, authorities, and vouchers, in conformity to the existing regulations of Government, have been exhibited to me in support of the several articles of charge and discharge therein contained."

22. You are to make monthly abstract statements of the accounts rendered to you for examination and audit, for the purpose of ensuring uniformity in all financial returns; these abstract statements are to be retained in your office, so that you may readily prepare from them, at the close of each year, two financial statements, the one showing the actual receipt and expenditure of the colony within the year, and the surplus revenue (or excess of expenditure) at the end of the year, the other showing the manner in which such surplus was applied (or excess met).

23. You are to submit these financial statements to the Governor in the form annexed, (marked T.), with the least possible delay after the termination of each year; and you are to transmit the same to the Lords Commissioners of Her Majesty's Treasury by the first opportunity which may afterwards offer.

24. You are, as soon as possible, and within three months after the close of the year, to transmit the original set of the cashier's annual and monthly accounts, with all authorities and vouchers in support of their detail, to the Commissioners for auditing the public accounts, consulting with the accountant as to the mode of transmission, and acquainting the Governor and the accountant by what means, and on what day, they are forwarded; you will also notify to the Commissioners the manner in which the accounts are transmitted by the first separate conveyance that may offer.

25. You will transmit therewith,—

1st. Copies of the two financial statements referred to in Art. 22 of these Instructions.

2d. A complete set of the Government Gazettes for the year.

3d. An indexed book, containing copies of, or extracts from, such part of the correspondence between your department and other departments in the colony as may be necessary for the purpose of explanation with respect to the accounts, and in the same book.

4th. A statement of alterations and additions made within the year in the extent or disposition of the Crown property, referring, in the case of alterations, to the original number of the property in the rent-roll, and, in the case of any additions, affixing a new number in continuation of the numbers returned in the original roll, in which you will have posted regularly the alterations and additions occurring within the year.

5th. Abstracts of all surcharges made by you on the accounts of the current year, noting opposite each surcharge whether recovered, and if so, in what account credited; whether removed, and if so, the grounds of removal, accompanied by authenticated copies of any orders for remitting surcharges without the production of the vouchers and explanations, for want of which they were made; and also by a schedule of the surcharges outstanding at the close of the year.

6th. A statement of any advances outstanding and unliquidated at the end of the year, specifying the period at which each advance was made, and noting the period at which each advance was ordered to be liquidated, with a full explanation of the circumstances that may have delayed the settlement beyond the time first authorized, together with a reference to the authority under which the period fixed for such settlement may have been extended.

7th. A statement of the debts and credits of the colony as they stood at the end of the year, whether arising from loans due to or from the Colonial Government, from arrears of revenue or otherwise, together with a copy of any report which you may have made to the Governor thereon.

8th. Copies of all orders and regulations in any way connected with the finances of the colony, which are not either contained in the Gazettes or attached as vouchers to the accounts, and any other documents requisite for explaining the accounts and the financial transactions connected therewith; and, lastly, a list of the accounts and documents forwarded to the Commissioners. A duplicate of this list is to be transmitted in the letter advising the accounts referred to in the latter part of Article 24.

26. You are to retain in your office for reference a complete duplicate set of the cash and store accounts rendered to you with the vouchers, and to which you will allow the several accountants to have access.

27. You will return to the cashier the triplicate copies of his annual account, with your certificate of its examination, and you will, at the request of any other accountant, and upon his presenting a copy of his account for that purpose, return the same to him with your certificate of examination annexed thereto.

28. You are to keep registers of all accounts delivered to you, specifying the date of delivery of each account, the date upon which any observations or queries thereon were transmitted to the respective accountants, the date upon which answers were returned, the date upon which the accounts were reported to the Governor as finally examined by you, and the date upon which they were transmitted to England for final audit; and you are to make up from this register a quarterly return for the information of the Governor, calling his attention to any irregularities or delays that may have occurred in rendering the accounts to you.

29. You will also, on other occasions, when you may deem it necessary, report to the Governor, through the chief secretary, any delays or irregularities in the delivery of the accounts to be rendered to you under these instructions, or under the regulations of the Colonial Government, and you will transmit with the annual accounts (Art. 25) copies of any

any such representations and of the orders which may have been given in consequence thereof.

30. You will use every exertion to ascertain that the colonial revenue has been duly and properly collected and brought to account, and you are to report any default or irregularity in that respect to the Governor, and to transmit copies (Art. 25) of all such reports with the annual accounts.

31. If in the course of your examination of the accounts it shall appear to you that any person concerned therein is unacquainted with the forms of account or of the vouchers required, you are to inform him as to the proper course of proceeding, making the requisite communication to the Governor through the chief secretary or the head of the particular department concerned upon the subject, so that all irregularities may so far as possible be prevented or immediately remedied.

32. All new charges not provided for by the fixed schedules of established pay and allowances approved by Her Majesty's Government, referred to in Articles 36 and 49 of our instructions to the Governor, and all charges of a special nature, or exceeding the amount to which the Governor's authority is limited by Art. 60, must be supported by the authority of the Governor; in addition to which it is requisite, in order to the relief of the officer authorizing such extra expenditure from responsibility for the amount of the same, that, on the account being submitted for final audit to the Commissioners for Auditing the Public Accounts, it shall be shown whether the charges comprising such extra or special expenditure were sanctioned by Her Majesty's Government; it will therefore be necessary that the Governor, in directing the payment of any such charges, should cause reference to be made to the authority he may have received from Her Majesty's Secretary of State for so doing, and that a copy or extract from the despatch conveying such authority should accompany the voucher for the transaction when sent to England for final audit.

33. In those cases where the Governor may have deemed it necessary, for the due carrying on of the public service, to grant his provisional authority for the addition, alteration, or special charge without waiting for the sanction of Her Majesty's Government, reference is to be made to the date of the Minute in Council by which the expenditure was authorized by the Governor, and to the date of the despatch in which the same has been reported by him to the Secretary of State.

34. If the vouchers, when transmitted to you for examination, should not contain these special references, or should not be supported by copies or sufficient extracts from the despatches or other documents by which the sanction of Her Majesty's Government may have been signified, you are to pass the charges, so far as relates to the local examination of the cashier's account, provided the same have been regularly authorized by the Governor; but, on concluding your examination, you are to prepare and submit to the Governor a schedule of all charges to which the above regulations would apply, in order that you may be furnished, in the case of special charges sanctioned by Her Majesty's Government, with a copy of the despatch conveying authority for the charge, or such extract therefrom as shall clearly show the extent and intention of that authority, for the purpose of being transmitted with the accounts to the Commissioners for Auditing the Public Accounts; and it is to be observed, that whenever the authority of the Secretary of State conveys a general approval of an arrangement recommended by the Governor without adverting to the particulars of the arrangement, and of the sums authorized, that a copy or sufficient extract from the Governor's despatch referred to by the Secretary of State, will be necessary to complete the evidence of authority.

In those cases where the charges have not been specially sanctioned by Her Majesty's Government, the Governor will cause you to be furnished with the date of the despatch in which the same have been reported to the Secretary of State; and you are to annex to the book of correspondence transmitted with the accounts to England, a copy of the schedule of extra and special charges which you may have had occasion to submit to the Governor as requiring the authority of the Lords Commissioners of Her Majesty's Treasury, or of Her Majesty's Secretary of State, and you will, at the same time, transmit the documents with which the Governor has caused you to be furnished in consequence of your representation.

35. You will bring to the particular notice of the Governor any deviations from our instructions, or from other established regulations of the colony; even in those cases where the Governor may have been induced to grant an authority dispensing with their observance, so that he may be fully aware of such deviation, and have the opportunity of considering the propriety of the authority granted.

36. You are to transmit copies of all representations made by you in this respect, with the annual accounts, the same to be annexed to the other correspondence required by the 8th section of Art. 25 of these Instructions.

37. You will implicitly obey all such orders as you may, from time to time, receive from the Governor or officer duly authorized to act on his behalf; but should it appear to you, that such orders are at variance with our instructions, or the regulations of the Colonial Government, you will respectfully represent the same, and attach a copy of such representation to the other correspondence to be transmitted with the annual accounts.

38. You will make all such reports and returns as the Governor may think fit to require, and you will, from time to time, submit for his information or directions, any observations that may occur to you with reference to your official duties.

39. You are, upon the receipt of these instructions, to cause a copy of the same to be recorded, and, in the event of your giving over, on any occasion, the charge of your department to another person, you will take care that he is furnished with these instructions, and with any regulations that may be established for the conduct of the department.

Appendix, No. 4.

MALTA.

Estimates, 1844.

ESTIMATES of the RECEIPT and EXPENDITURE for the Year 1844.

AN ADDRESS by His Excellency the Governor of *Malta*, on his laying before the Council of Government the Estimates of Colonial Revenue and Expenditure for the Year 1844.

Gentlemen,

I HAVE requested your attendance, for the purpose of taking into consideration the estimate of colonial expenditure for the year 1844 (Estimate B), with copies of which you have already been furnished. It has been prepared on the same form as the one laid before you last June, and amounts to 101,483 *l.* 6 *s.* 3 *d.*, arranged as follows, by comparison with the previous estimate, which was passed by you for the service of the current year.

Three branches of the respective estimates apply to the scheduled, or established services, namely:—

	1843.			1844.		
	£.	*s.*	*d.*	£.	*s.*	*d.*
Established salaries - - -	42,488	19	–	42,982	19	–
Supplementary salaries - - -	790	2	–	150	–	–
Fixed allowances and charges -	18,488	7	7	18,378	7	3
£.	61,767	8	7	61,511	6	3

The diminution of 256 *l.* 2 *s.* 4 *d.*, here shown, leaves room for the admission of various pensions, by transfer from the registry fund of the superior civil courts of justice, in case a proposal which I have submitted, coupled with a new scheme for the establishment of the registries of these courts, should meet the approval of Her Majesty's Government.

The fourth branch is confined to the contingencies, which are subdivided thus—

	1843.			1844.		
	£.	*s.*	*d.*	£.	*s.*	*d.*
Ordinary - - - - - -	2,054	–	–	2,054	–	–
Specific - - - - - -	27,629	–	–	27,394	–	–
Extraordinary - - - - -	4,277	–	–	4,324	–	–
£.	33,960	–	–	33,772	–	–

Referring to the extraordinary contingencies, you will observe that the proposed grant of 350 *l.*, under the head of University and Lyceum, completes the sum of 700 *l.* specified in the last annual estimate, as required for supplying the physical cabinet of the University with a set of instruments and apparatus; and you will notice, under the head of Land Revenue and Public Works, 370 *l.* estimated for erecting an observatory on the building occupied by the University; a work essential to the proper course of scientific study, for which the situation of this island and the climate are so peculiarly fitted. A sum of 525 *l.* is assigned to necessary repairs in the hospitals, asylums, and lazaretto, the same being of too considerable a magnitude to be defrayed out of the specific grant for the general repair of property not yielding rent. All the others are continued works, limited to the yearly means. I should hope that, in the course of a few years more, the streets, roads, and moles will have been so far repaired and improved as to admit of some diminution in the general charge for their maintenance; although the specific allowance assigned to this service must be naturally expected to require some increase, after the extraordinary charge shall have ceased.

No alteration has taken place in the two annual subsidies to the Commissariat chest, which are still continued at 1,200 *l.* and 5,000 *l.*

Referring to the subsidy of 1,200 *l.*, I am perfectly satisfied that the addition made to the strength of the Royal Malta Fencible Regiment, for the purpose of enabling that corps to take the coast duties, has proved most beneficial; and that it is a more economical and more efficient mode of discharging that important duty than the establishment of a police force for the purpose; and I am glad to take this opportunity of stating, that the whole of the duties entrusted to the Royal Malta Fencible Regiment are performed in the most satisfactory manner.

The estimate of revenue (Estimate (A.) which I now lay before you for the year 1844, has been formed upon the average derived from the regular sources now existing during the last five years; and its result thus far, 103,017 *l.*, is the same as the one stated to you in my address on the 24th February last, to which is added a sum of 1,200 *l.* assumed for incidental and casual receipts. This gives a total of 104,217 *l.*, which, though 11,224 *l.* below the amount realized in 1842, is still 2,734 *l.* beyond the estimated expenditure. During the first five months of the current year, the receipts of the revenue have exceeded the rate of the past general average; but they have been much under that of the years 1841 and 1842, in

in which the amount was influenced by temporary causes; and some further loss must be expected in the landed rents, under the present low prices of agricultural produce. Nevertheless, it is with real satisfaction that, at the conclusion of my administration, I can confidently rely upon leaving the financial concerns in a sound condition, and equal to any demands which may be reasonably anticipated.

Permit me, gentlemen, upon this occasion, to return you my most sincere and cordial thanks for the valuable assistance which I have received from you, collectively and individually, during the course of my administration of this Government: I am confident that my successor will be aided by you in the same open, manly, and independent manner, which has been so honourable to yourselves, so satisfactory to me, and so advantageous to the public service.

Palace, Valletta, 7 June 1843. *H. F. Bouverie.*

ESTIMATE (A.)

An Estimate of the Amount of Receipts expected to be realized from the Revenue of the Island of *Malta* and its Dependencies during the Year 1844, founded on the Average Produce of the Sources of Income now existing, as derived during the last five Years, after deduction of Drawbacks.

	Average of the Three Years 1838 to 1840.	1841.	1842.	Average of the Five Years*.
Import Duties on	£.	£.	£.	£.
Beer	199	439	276	262
Cattle	1,225	1,023	2,870	1,514
Grain and its produce	33,347	40,540	39,098	35,936
Olive oil	1,026	1,028	1,189	1,059
Potatoes	270	954	902	533
Pulse and seeds	2,314	5,700	5,249	3,578
Spirits	4,478	8,301	7,408	5,828
Vinegar	94	149	83	103
Wine	15,543	18,794	18,726	16,830
Total Import Duties £.	58,496	76,928	75,801	65,643
Tonnage dues	3,335	4,853	4,618	3,895
Quarantine dues	2,976	3,892	3,856	3,335
Office fees of the Customs	83	80	79	82
Transfer duty on immovable property	907	538	574	767
Auction duty	152	237	338	206
Licences	1,602	1,611	1,708	1,625
Judicial dues	2,846	2,750	2,431	2,744
Post-office	174	178	169	174
Public registry of contracts	124	124	130	125
Fees on patents and other documents	119	79	132	114
Land revenue—rents	24,686	21,762	22,712	23,706
Store-rent of bonded goods	583	605	654	601
Total from regular sources £.	96,083	113,637	113,202	103,017*
Subsidy from the revenue of separate charitable funds in aid of the Government charities, judicial fines and forfeitures, and other casual receipts *say*				1,200
Total estimated as available for the service of the Year 1844 £.				104,217

* 1838 £. 99,694
1839 96,504
1840 92,051
1841 113,637
1842 113,202

5) 515,088 (£. 103,017—

By command of his Excellency the Governor,
H. Greig, Chief Secretary to Government.

Chief Secretary's Office, Valletta, 3 June 1843.

ESTIMATE (B).

AN ESTIMATE of the probable Amount of EXPENDITURE of the Government of *Malta* and its Dependencies, from the 1st January to the 31st December 1844, which is intended to be charged on the Colonial Revenue for the same Year.

DEPARTMENTS OR BRANCHES.	REFERRING TO DETAILS NUMBERED				TOTALS.
	I. Established Salaries.	II. Supplementary Salaries.	III. Fixed Allowances and Charges.	IV. Contingencies.	
	£. s. d.	£.	£. s. d.	£.	£. s. d.
1. Governor's Establishment	5,177 10 –	–	424 8 –	20	5,621 18 –
2. Chief Secretary's Office	3,015 – –	150	13 6 8	1,050	4,228 6 8
3. Treasury	913 – –	–	– – –	36	949 – –
4. Audit-office	980 – –	–	– – –	30	1,010 – –
5. Customs	2,007 – –	–	24 – –	350	2,381 – –
6. Land Revenue and Public Works	2,464 – –	–	152 – –	12,949	15,565 – –
7. Courts of Justice	6,415 5 –	–	163 6 8	300	6,878 11 8
8. Interior Police	7,333 – –	–	232 3 –	2,152	9,717 3 –
9. Marine Police and Quarantine	6,347 – –	–	129 8 –	1,417	7,893 8 –
10. Ecclesiastical	466 15 –	–	135 – –	– –	601 15 –
11. University and Lyceum	2,697 – –	–	– – –	648	4,120 – –
12. Primary Schools	775 – –	–	– – –		
13. Public Library	210 – –	–	– – –	20	230 – –
14. Charitable Institutions	4,182 9 –	–	187 10 –	13,800	18,169 19 –
15. Pensions	– – –	–	13,233 10 11	– –	13,233 10 11
16. Burthens on Crown Property	– – –	–	1,254 15 6	– –	1,254 15 6
17. Interest on ancient loans	– – –	–	2,066 8 6	– –	2,066 8 6
18. Agent-general in London	– – –	–	262 10 –	– –	262 10 –
19. Vice-consul at Bougia	– – –	–	100 – –	– –	100 – –
Allowed to cover any necessary expense not separately estimated for	– – –	–	– – –	1,000	1,000 – –
£.	42,982 19 –	150	18,378 7 3	33,772	95,283 6 3

Special Services:

Annual compensation to the commissariat chest, in consideration of an augmentation made to the strength of the Royal Malta Fencible Regiment, to enable it to furnish the coast guards, the same being required to prevent breaches of the quarantine and revenue laws	1,200 – –
Annual contribution to the same chest, in aid of the military service of these islands	5,000 – –
TOTAL intended to be charged on the Revenue of the Year 1844 £.	101,483 6 3

By command of his Excellency the Governor,

H. Greig,
Chief Secretary to Government.

Chief Secretary's Office,
Valletta, 3 June 1843.

DETAIL, No. I.

A DETAIL of the probable Amount of EXPENDITURE in *Malta*, as estimated for the Year 1844, in the Class of Established Salaries, and intended to be charged on the Colonial Revenue for the same Year.

	£. s.	£. s.
1. GOVERNOR'S ESTABLISHMENT.		
His Excellency the Governor	5,000 –	
Palace lamplighter, 38*l.* 12*s.*; three messengers, 51*l.* 9*s.*, 46*l.* 6*s.*, and 41*l.* 3*s.*	177 10	
		5,177 10
2. CHIEF SECRETARY'S OFFICE.		
Chief secretary to Government	1,000 –	
Assistant secretary and clerk of the council	500 –	
Second assistant	350 –	
Seven clerks, 180*l.*, 160*l.*, 130*l.*, 120*l.*, 100*l.*, 100.*l.*, and 70*l.*	860 –	
Four messengers, 40*l.*, 35*l.*, 30*l.*, and 30*l.*	135 –	
Post-office: Two clerks, 80*l.* and 60*l.*; messenger, 30*l.*	170 –	
		3,015 –
3. TREASURY.		
Cashier	350 –	
Chief clerk	200 –	
Three clerks, 110*l.*, 90*l.*, and 75*l.*	275 –	
Messenger, 36*l.*; guardian, 26*l.*; money porter, 26*l.*	88 –	
		913 –
4. AUDIT OFFICE.		
Auditor-general	600 –	
Three clerks, 150*l.*, 110*l.*, and 90*l.*	350 –	
Messenger	30 –	
		980 –
5. CUSTOMS.		
Collector	500 –	
First clerk, 160*l.*; cashier, 130*l.*	290 –	
Five clerks, 90*l.*, 70*l.*, 55*l.*, 50*l.*, and 42*l.*	307 –	
Gauger, 84*l.*; assistant gauger, 60*l.*	144 –	
Two messengers at 30*l.*	60 –	
Head storekeeper	120 –	
Three assistant storekeepers, 65*l.*, 60*l.*, and 50*l.*	175 –	
Four overseers of deliveries at 50*l.*	200 –	
Three guardians of stores, 36*l.*, 30*l.*, and 30*l.*	96 –	
Searcher	70 –	
Overseer of weighers, 30*l.*; overseer of measurers, 15*l.*	45 –	
		2,007 –
6. LAND REVENUE AND PUBLIC WORKS.		
Collector	450 –	
First clerk, 160*l.*; notary and keeper of archives, 150*l.*	310 –	
Eight clerks, 120*l.*, 100*l.*, 75*l.*, 70*l.*, 70*l.*, 65*l.*, 50*l.*, and 50*l.*	600 –	
Three office messengers, 30*l.*, 30*l.*, and 25*l.*	85 –	
Three summoning messengers, 20*l.*, 15*l.*, and 15*l.*	50 –	
Three country messengers at 10*l.*	30 –	
Land surveyor (Perito)	85 –	
Superintendent of works	200 –	
Two assistants to ditto, 120*l.* and 70*l.*	190 –	
Two overseers of works, 60*l.* and 45*l.*	105 –	
Guardian of stores, 35*l.*; porter of stores, 25*l.*	60 –	
Three guardians of the aqueducts at 42*l.*	126 –	
Two assistant guardians of the aqueducts at 24*l.*	48 –	
Head gardener of public garden, Floriana	26 –	
Three labourers in same garden at 21*l.*	63 –	
Keeper of the lighthouse	36 –	
		2,464 –
7. COURTS OF JUSTICE.		
Superior Courts:		
President, 600*l.*; five judges at 450*l.*	2,850 –	
Crown advocate, 400*l.*; his assistant, 200*l.*	600 –	
Advocate for the poor	83 7	
Criminal court registrar, 82*l.* 6*s.*; interpreter, 41*l.* 3*s.*; clerk, 41*l.* 3*s.*; marshal, 60*l.*; porter, 30*l.* 18*s.*	255 10	
Messenger to the Crown advocate	20 –	

(*continued*)

Appendix, No. 4.

MALTA.

Estimates, 1844.

	£.	s.	£.	s.
Inferior Courts:				
Four magistrates at 220 *l.*	880	–		
Additional to one of the said magistrates to equalize his present salary to that previously received by him in another situation	37	3		
Three magistrates for Gozo, 180 *l.*, 180 *l.*, and 140 *l.*	500	–		
Seven syndics of country districts at 80 *l.*	560	–		
Assistant in Gozo to the Crown advocate	80	–		
Advocate for the poor in Gozo	10	–		
Five registrars, 92 *l.* 12 *s.*, 61 *l.* 15 *s.*, 61 *l.* 15 *s.*, 51 *l.* 9 *s.*, and 51 *l.* 9 *s.*	319	–		
Clerk, 51 *l.* 9 *s.*; interpreter, 41 *l.* 3 *s.*; assistant registrar, 25 *l.* 15 *s.*	118	7		
Four porters and messengers, 36 *l.*, 35 *l.*, 15 *l.* 9 *s.*, and 15 *l.* 9 *s.*	101	18		
			6,415	5
8. Interior Police.				
Inspector, 450 *l.*; inspector for Gozo, 320 *l.*	770	–		
First clerk, 150 *l.*; five clerks, 100 *l.*, 70 *l.*, 60 *l.*, 50 *l.*, and 40 *l.*	470	–		
Two clerks of markets, 100 *l.* and 60 *l.*, two messengers at 30 *l.*	220	–		
Physician (including for quarantine duty)	200	–		
Six gaolers, 100 *l.*, 60 *l.*, 60 *l.*, 40 *l.*, 40 *l.*, and 30 *l.*	330	–		
Clerk of prison, 50 *l.*; porter of prison, 30 *l.*	80	–		
Matron over female convicts	20	–		
First adjutant, 150 *l* ; adjutant for Cottonera, 130 *l.*; for Gozo, 70 *l.*	350	–		
Seven country adjutants at 50 *l.*	350	–		
Two sub-adjutants for Gozo at 36 *l.*	72	–		
Three sergeants-major at 45 *l.*	135	–		
Thirty sergeants at 36 *l.*; four for Gozo at 26 *l.*	1,184	–		
One hundred and forty-five constables at 20 *l.*	2,900	–		
Fourteen constables for Gozo at 18 *l.*	252	–		
			7,333	–
9. Marine Police and Quarantine.				
Superintendent	400	–		
Chief clerk and secretary to the Board of Health	200	–		
Four clerks, 80 *l.*, 75 *l.*, 70 *l.*, and 30 *l.*	255	–		
Two messengers, 36 *l.* and 30 *l.*	66	–		
Captain of the ports, 300 *l.*; his assistant, 200 *l.*	500	–		
Captain of the Lazaretto	250	–		
Two clerks, 75 *l.* and 60 *l.*; clerk of clearances, 50 *l.*	185	–		
Head keeper of the Coradino Parlatorio	55	–		
Fumigator, 50 *l.*; guardian in fumigating office, 55 *l.*	105	–		
Four letter-sorters at 50 *l.*	200	–		
Keeper of the Lazaretto Parlatorio	36	–		
Adjutant of marine police	135	–		
Two sub-adjutants of marine police at 70 *l.*	140	–		
Searcher	65	–		
Two pilots at the palace tower at 46 *l.*	92	–		
Guardian of the powder magazine, 36 *l.*; porter of ditto, 26 *l.*	62	–		
Thirteen barrier-keepers; three at 36 *l.* and ten at 31 *l.*	418	–		
Nine sergeants; four at 42 *l.*; two at 40 *l.*; and three at 36 *l.*	356	–		
Twenty-eight boatmen; 24 at 32 *l.* and four at 29 *l.*	884	–		
Thirty-two revenue guards at 24 *l.*	768	–		
Fifty-seven quarantine guards; seven at 25 *l.*, and 50 at 20 *l.*	1,175	–		
			6,347	–
10. Ecclesiastical.				
Chaplain to Government, 450 *l.*; his clerk, 16 *l.* 15 *s.*			466	15
11. University and Lyceum.				
Rector	280	–		
Secretary and keeper of archives, 60 *l.*; procurator, 35 *l.*	95	–		
Porter and messenger, 30 *l.*; servant, 20 *l.*	50	–		
Fourteen professors; namely, of English literature, 160 *l.*; law, two at 160 *l.* each; mathematics and physic, 120 *l.*; medicine, 120 *l.*; anatomy and surgery, 120 *l.*; political economy, 80 *l* ; Latin and Italian literature, 80 *l.*; theology, two at 80 *l.* each; logic, 70 *l.*; midwifery, 40 *l.*; chemistry, 60 *l.*; botany, 60 *l.*	1,390	–		
Fourteen teachers; namely, of Latin, 70 *l.*; his assistant, 60 *l.*; navigation, 70 *l.*; English, 60 *l.*; Italian, 50 *l.*; French, 50 *l.*; Hebrew, 50 *l.*; Arabic, 50 *l.*; ancient and modern Greek, 50 *l.*; arithmetic, 50 *l.*; geometry, 50 *l.*; drawing, 50 *l.*; history and geography, 50 *l.*; writing, 40 *l.*	750	–		
Dissector, 25 *l.*; two prefects, 35 *l.* and 40 *l.*	100	–		
Keeper of the anatomical theatre	20	–		
Servant at the chemical laboratory	12	–		
			2,697	–
12. Primary Schools.				
Fifteen masters and assistants; one at 50 *l.*, one at 45 *l.*, 10 at 35 *l.*, one at 30 *l.*, and two at 15 *l.*	505	–		
Thirteen mistresses and assistants; one at 40 *l.*, 10 at 20 *l.*, and two at 15 *l.*	270	–		
			775	–
13. Public Library.				
Librarian, 150 *l.*; deliverer of books, 40 *l.*; porter, 20 *l.*			210	–

14. Charitable Institutions.	£. s.	£. s.
Purveyor, 250 *l.*; deputy purveyor and clerk for Gozo, 60 *l.*	310 –	
Six clerks, 120 *l.*, 110 *l.*, 100 *l.*, 72 *l.*, 72 *l.*, and 60 *l.*	534 –	
Storekeeper, 72 *l.*; messenger, 25 *l.*	97 –	
Hospitals of Valletta:		
Physician, 125 *l.*; two surgeons, 200 *l.* and 125 *l.*	450 –	
Twelve hospital assistants; three at 62 *l.*, one at 52 *l.*, four at 42 *l.*, one at 37 *l.*, one at 32 *l.*, and two at 31 *l.*	537 –	
Apothecary, 85 *l.*; his assistant, 60 *l.*	145 –	
Four chaplains at 26 *l.*	104 –	
Thirty menials and labourers of different classes; four at 30 *l.*, nineteen at 25 *l.*, six at 20 *l.*, and one at 18 *l.*	733 –	
Ten female servants at 15 *l.*	150 –	
Hospital of Santo Spirito:		
Physician and surgeon, 60 *l.*; his assistant, 35 *l.*	95 –	
Chaplain, 15 *l.*; three menials at 10 *l.*	45 –	
Hospital of Gozo:		
Physician and surgeon	60 –	
Assistant and apothecary, 30 *l.*; chaplain, 15 *l.*	45 –	
Seven menials, 20 *l.*, 18 *l.*, 18 *l.*, 15 *l.*, 12 *l.*, 12 *l.*, and 10 *l.*	105 –	
Public Dispensary:		
Apothecary, 30 *l.*; porter, 20 *l.*	50 –	
Ospizio and House of Industry:		
Physician, 50 *l.*; three chaplains, 26 *l.*, 26 *l.*, and 15 *l.* 9 *s.*	117 9	
Steward, 48 *l.*; under-steward, 36 *l.*; schoolmistress, 20 *l.*	104 –	
Twelve menials; two at 30 *l.*, two at 25 *l.*, two at 24 *l.*, one at 21 *l.*, one at 20 *l.*, two at 18 *l.*, and two at 15 *l.*	265 –	
Lunatic Asylum:		
Physician, 55 *l.*; chaplain, 10 *l.*	65 –	
Keeper of maniacs, 55 *l.*; his three assistants, 31 *l.*, 25 *l.*, and 25 *l.*	136 –	
Female keeper of maniacs, 20 *l.*; her assistant, 15 *l.*	35 –	
		4,182 9
Total £.		42,982 19

Note.—All the foregoing rates of salary are borne on the Schedule of Fixed Establishment, having already received the sanction of Her Majesty's Government.

DETAIL, No. II.

A Detail of the probable Amount of Expenditure in *Malta*, as estimated for the Year 1844, in the class of Supplementary Salaries, and intended to be charged on the Colonial Revenue for the same Year.

Particulars of the Departments and Salaries.	Totals.	Remarks.
2. Chief Secretary's Office.	£.	
Two clerks, partly attached to the council-office and partly to the chief secretary's office	150 –	The present distribution of this sum is 80 *l.* to one clerk and 70 *l.* to the other.
Total £.	150 –	

DETAIL, No. III.

A Detail of the probable Amonnt of Expenditure in *Malta*, as estimated for the Year 1844, in the class of Fixed Allowances and Charges, and intended to be charged on the Colonial Revenue for the same Year.

1. Governor's Establishment.	£. s.	£. s. d.
Allowance for the maintenance of the gardens of St. Antonio and the Governor's barge, 200 *l.* each	400 –	
Allowance to one corporal and four privates of the garrison for doing duty as mounted orderlies	24 8	
		424 8 –
2. Chief Secretary's Office.		
Allowance instead of house-rent to the present first assistant secretary		13 6 8
5. Customs.		
Allowance instead of house-rent to the present collector		24 – –

(*continued*)

Appendix, No. 4.

MALTA.

Estimates, 1844.

	£.	s.	d.	£.	s.	d.
6. Land Revenue and Public Works.						
Compensatory allowances for calesse-hire and other official expenses; namely, to the collector, 50 *l.*; collecting clerk in Gozo, about 52 *l.*; superintendent of works 30 *l.*; and land surveyor (Perito) 20 *l.* - - - -				152	–	–
7. Courts of Justice.	£.	s.	d.			
Compensatory allowance for calesse-hire and other official expenses; namely, to the Crown advocate, 50 *l.*; his assistant in Gozo, 10 *l.*; seven syndics, at 10 *l.* each - - - - - - - - -	130	–	–			
Remuneration to the registrar of the Court of Special Commission, at 8 *l.* 6 *s.* 8 *d.* per session, calculating upon four sessions in the year -	33	6	8			
				163	6	8
8. Interior Police.						
Compensatory allowances for calesse-hire and other official expenses; namely, to the inspector, 30 *l.*; inspector for Gozo, 20 *l.*; first adjutant, 15 *l.*; seven country adjutants and adjutant for Gozo, at 10 *l.* each - - - - - - - - - -	145	–	–			
Allowance for ecclesiastical service in the prisons - - - - -	40	–	–			
Allowance to a medical practitioner for professional service connected with the police at Gozo - - - - - - - - - -	15	–	–			
Allowance to the overseer of the fortifications of Città Notabile, 1 *l.* 5 *s.* 3 *d.*; and to his assistant, 17 *s.* 9 *d.* - - - - - -	2	3	–			
Allowance instead of house-rent to the former deputy inspector-general of police - - - - - - - - - - - - -	30	–	–			
				232	3	–
9. Marine Police and Quarantine.						
Allowance for ecclesiastical service in the Lazaretto - - - - -	30	–	–			
Allowance to the officer for the time being, passing the night in the the Lazaretto in charge thereof, 1 *s.* 8 *d.* each night - - - -	30	10	–			
Allowance to the marine police sergeant for the time being, officiating as guardian of the port of Migiarro, in Gozo, varying from 8 *l.* to -	14	–	–			
Allowance for horse-hire to three officers for the time being, visiting the guard stations on the coasts - - - - - - - - -	54	18	–			
				129	8	–
10. Ecclesiastical.						
Allowance instead of house-rent to the present Government chaplain -		45	–			
Allowance for imparting spiritual assistance to the Maltese residing in the states of Tunis (60 *l.*) and Tripoli (30 *l.*) - - - - - -		90	–			
				135	–	–
14. Charitable Institutions.						
Compensatory allowance for calesse-hire to one of the committee visiting the hospital of Santo Spirito, at Notabile - - - - - -		40	–			
Allowances to four medical practitioners for out-door attendance on the poor - - - - - - - - - - - - - - -		34	–			
Allowances to 16 inmates officiating as servants in the asylums - -		55	10			
Allowances to inmates superintending the working branches of the House of Industry - - - - - - - - - - -		40	–			
Allowance for extra assistance in the school of the House of Industry -		10	–			
Allowance instead of house-rent to the present physician of the Ospizio		8	–			
				187	10	–

15. Pensions.

Note.—The total annual rate of pensions since last estimate was laid before the Council, in June 1842, is reduced from 13,324 *l.* 7 *s.* 7 *d.* to 13,233 *l.* 10 *s.* 11 *d.*; which present state is taken for the Estimate of 1844, being as follows:

	£.	s.		£.	s.	d.
Mr. R. R. Wood -	1,000	–	Mr. Frederick Ross	63	15	8
Sir John Stoddart -	650	–	Mr. Aless. Gusman -	61	–	–
Sir Frederick Hankey	625	–	Mr. Luigi Ricca -	60	–	–
Sir William K. Ball -	600	–	Mr. Giuseppe Camilleri	60	–	–
Rev. Francis Laing -	400	–	Mr. Michele Micallef	60	–	–
Sir Richard Plasket -	300	–	Mr. William Lewis	60	–	–
Sir Agostino Randon -	250	–	Dr. Eman. Caruana	55	–	–
Mr. John Mackenzie -	250	–	Mr. Gio. Maria Zammit	54	–	–
Mr. James Calvert -	250	–	Mr. Vincenzo Galea	52	–	–
Mr. George Ward -	200	–	Fra. Baldassare Scolaro	50	–	–
Mr. James Somerville -	180	–	Com. Emanuele Borg	50	–	–
Cav. G. Parisio Moscati	110	–	Mr. Emanuele Vella	50	–	–
Capt. Fred. Hunn, R.N.	100	–	Fra Filippo Farrugia	50	–	–
Mr. Vittorio Barzoni -	100	–	Fra Gregorio Casha -	50	–	–
Mr. Gio. Batt. Schembri	100	–	Fra Gio. Batt. Baudoin	50	–	–
Canon Em. Rosignaud	100	–	Fra Giuseppe Ellul -	50	–	–
Mr. Luigi Mifsud -	90	–	Dr. Luigi Assenza -	50	–	–
March. G. Testaferrata	85	15	Fra Antonio Alagna -	50	–	–
Conte Bald. Sant -	85	15	Mr. Raimondo Zammit	50	–	–
Sir Gius. Testaferrata -	85	15	Mr. Giovanni Castagna	50	–	–
Barone Pasq. Sceberras	85	15	Mr. Giuseppe Naudi -	50	–	–
Dr. Vincenzo Azopardi	80	–	Mr. Gio. Batt. Gatt	50	–	–
Dean Giuseppe Bellanti	64	–				
				6,067	15	8

	£.	s.	d.	£.	s.	d.
Two hundred and six pensioners, each receiving less than 50 *l.*	3,489	9	–			
Certain knights of Malta	980	–	–			
The late Colonial Audit-office	188	2	6			
Military Pensions:						
Captains Saverio Mitrovich, 91 *l.* 5 *s.*: Giuseppe Fabri, 60 *l.*; and Salvatore Vella, 60 *l.*	211	5	–			
One hundred and thirty-five pensioners, each receiving less than 50 *l.*	1,250	9	7			
Annual Small Compensatory Pensions:						
For stalls formerly held in the market of Valletta	146	9	2			
				13,233	10	11
16. Burthens on Crown Property.						
Permanent Charges:						
On the property formerly belonging to—						
The Jesuits	7	2	8			
St. Paul's Grotto	526	13	4			
The treasury of the order of St. John of Jerusalem	24	6	3			
The segrezia, or the grand-master	16	–	7			
Various foundations	37	6	7			
Sundry allowances to the officiating priests of various Government chapels, including the expense of celebrating masses and other charges	297	13	7			
Tithes on various portions of property about	34	–	–			
Temporary Charges:						
On the property formerly belonging to the segrezia, or the grand-master	3	7	6			
Sundry allowances to convents and nunneries, and compensation to several individuals for land taken from them for the public service	220	5	–			
Annual donations to several churches and religious institutions, formerly charged on the suppressed Universities of Valetta, Notabile, and Gozo	88	–	–			
				1,254	15	6
17. Interest on Ancient Loans.						
At the rate of 2½ per cent. per annum on capitals held by individuals in the late University of Valetta at the arrival of the French in 1798, and admitted to such rate of interest under the Government proclamation of the 8th March 1805; these capitals being now reduced to 82,657 *l.* 0 *s.* 10 *d.*				2,066	8	6
18. Agent-General in London.						
His allowance for salary, office, clerks, and other charges				262	10	–
19. Vice-Consul at Bougia (in Algeria).						
His allowance (or salary) for the protection of Maltese at that sea-port				100	–	–
Total £.				18,378	7	3

Note.—All the foregoing charges are borne on the schedule of Fixed Allowances and Charges, the same having either the direct or the implied sanction of Her Majesty's Government.

DETAIL, No. IV.

A Detail of the Probable Amount of Expenditure in *Malta*, as Estimated for the Year 1844, in the Class of Contingencies, and intended to be Charged on the Colonial Revenue for the same Year.

Remark.—Contingencies are composed of three branches, Ordinary, Specific, and Extraordinary; the first and second being of regular, and the last of casual occurrence.

	£.	£.
1. Governor's Establishment.		
Ordinary: Expenses incidental to the mounted orderlies or other services		20
2. Chief Secretary's Office.	£.	
Ordinary: Postage of public letters and despatches, charges on forwarding letters by agents abroad, incidental charges	120	
Specific: Stationery for the public offices in general, including printing and bookbinding	930	
		1,050
3. Treasury.		
Ordinary: Money bags, carriage of money, and incidental charges		36
4. Audit Office.		
Ordinary: Binding and packing accounts, and incidental charges		30

(continued)

Appendix, No. 4.

MALTA.

Estimates, 1844.

	£.	£.
5. Customs.		
Ordinary: Repairing weights and measures, and incidental charges - -	50	
Specific: Daily hire of extra overseers of deliveries - - - - -	300	
		350
6. Land Revenue and Public Works.		
Ordinary: Occasional hire of calesse, horse, or boat, as well as the expense of lodging, for individuals detached on service, when not provided for by personal allowances; marshal's expenses attendant on judicial proceedings; petty expenses of the public garden at Floriana, the Government workshops and the aqueducts; incidental official charges - -	250	
Specific:		
Repairs of property on rent - - - - - - - - - -	2,500	
Repairs of property not producing rent - - - - - - -	1,000	
Repairs of streets, roads, moles, aqueducts, cisterns, and sewers - -	3,200	
Lighting and cleansing the streets - - - - - - - -	1,700	
Lighting the lighthouse - - - - - - - - - - -	180	
Deepening and clearing the harbours - - - - - - -	1,500	
Extraordinary:		
Improvement, including the necessary repair of the following streets in town:		
Valletta, Zecca, between streets Teatro and S. Marco - -	360	
S. Lucia - - Forni and Marsamuscetto - -	300	
Britannica - - Reale and Forni - - -	200	
Marina, between Lascaris Gate and Calcara Hill - -	190	
Vittoriosa, Porta Maggiore, between Strada Torre San Giovanni and the square - - - - - - - - - - -	139	
Senglea, S. Filippo, between streets Sirena and Due Porte -	54	
S. Giuliano - - Marina and S. Giuseppe -	70	
Cospicua, Toro, from the old Market to Strada S. Maria - -	111	
Effecting certain necessary substantial repairs in the Hospitals and asylums - - - - - - - - - -	275	
Magazines of the Lazaretto - - - - - - - - -	250	
Towards continuing the repair of the marble pavement of St. John's Church - - - - - - - - - - - -	200	
Continuing the extension of the breakwater at the Migiarro in Gozo -	100	
Erecting a tower to form an observatory on the building occupied by the University of Malta - - - - - - - - - -	370	
		12,949
7. Courts of Justice.		
Ordinary: The usual charges of proceedings before the superior criminal courts and inferior courts in general, and the incidental expenses of those courts - -		300
8. Interior Police.		
Ordinary: Boat-hire for police service; casual hire of calesse or horse when essential for the public service, and not provided for by personal allowances; whitewashing and other minor repairs of the police buildings and prisons; removal of indigent sick persons to the hospitals, and, in cases of urgency, medical or surgical assistance to any such persons, besides the care of deserted infants, until it can be obtained from the charitable institutions; minor expenses of ecclesiastical service in the prisons; incidental minor charges of the police office, the police force, the markets, the prisons, and of executive proceedings - -	320	
Specific:		
Clothing and arming the police force - - - - - - -	470	
Rent, lamp-oil, and incidents of police stations - - - -	214	
Maintenance of prisoners - - - - - - - - -	1,060	
Extraordinary: The expense of horse-races at Notabile on the 29th June, Sannat in Gozo 20th July, Rabato of Gozo 15th August, and the Pietà 16th August - - - - - - - - - - -	88	
		2,152
9. Marine, Police, and Quarantine.		
Ordinary: Cost of ingredients and materials for fumigation, with the other usual charges of depuration; keeping up and repairing the stock of implements and utensils required for the service of depuration, or the preservation of order and cleanliness in the Lazaretto; minor necessary repairs in the Lazaretto; lamp-oil for the Lazaretto, marine, police, and coast-guards; remuneration for translating some bills of health, cost of flags, digging of graves, and minor official charges -	400	
Specific: Daily hire (including supplementary remuneration of established guards) of quarantine guards, boats, and labourers - - - -	1,000	
Extraordinary: Expense of the regatta on the 8th September - - -	17	
		1,417

	£.	£.
11. University and Lyceum.—12. Primary Schools.		
Ordinary: Supplement to the separate funds of the University and Lyceum, applicable to the ordinary contingencies of the institution; cost of books, stationery, and other articles for the primary schools, rent of some of the school-rooms, occasional hire of assistants, and incidental charges	298	
Extraordinary: In completion of the sum of 700 *l.* for cost of implements and apparatus for the physical cabinet in the University	350	
		648
13. Public Library.		
Ordinary: Incidental minor charges		20
14. Charitable Institutions.		
Ordinary: Expenses incidental to funeral and religious rites; whitewashing, and minor necessary repairs of the buildings of the institutions; transport of stores, occasional removal of patients to their homes, and minor incidental charges	210	
Specific:		
Alms for distribution in monthly pittances to a number of paupers; the maximum allowance (considered equivalent to the maintenance of 600 inmates of the Ospizio and House of Industry)	3,600	
Maintenance and care of patients and inmates of the hospitals and asylums, calculated on the daily average of 490 patients in the hospitals, 750 inmates in the Ospizio and House of Industry, (which number may be increased when practicable from a saving in the maximum allowance for alms), 144 patients in the lunatic asylum, and 190 foundling or deserted infants, either kept in the nursery of the House of Industry or given out to nurse. This head of service includes diet and rations of food; bedding, clothing, implements, utensils, and furniture, limited to the keeping up of the ordinary stock of such articles; washing expenses; medicines and other articles incidental to medical and surgical treatment, including the public dispensary for out-patients, and the prisons; in all (besides any saving in the alms)	8,940	
Maintenance of distressed Maltese abroad, while waiting for their passage home, on their passage home, and occasionally in quarantine after their arrival	800	
Extraordinary:		
Occasional hire of extra menials	100	
Subsidy for remuneration of medical assistants and menials employed in the wards of the Clinical School, open during such time as may be appointed	80	
Expenses incidental to vaccination, including remuneration of medical practitioners in the country and Gozo, and other charges	70	
		13,800
Extraordinary: Allowed to cover any necessary expense not separately estimated for, including allowance to informers out of fines and forfeitures; or any casual expense, such as proceedings at law, the depuration of a vessel infected with plague, the maintenance of witnesses from abroad in criminal prosecutions, or any other charge which cannot be foreseen as necessarily to fall within the year 1844.		1,000
Total: (Ordinary, 2,054 *l.*; Specific, 27,394 *l.*; Extraordinary, 4,324 *l.*)	£.	33,772

Note.—Drawbacks and other returns of revenue are not included, the estimated expenditure being set against the net revenue estimated to remain after allowing for such returns.

(L. S.) *H. F. Bouverie*, Governor.

A Minute by the Governor of *Malta*, with the Advice and Consent of the Council of Government thereof, for applying certain sums arising from the Colonial Revenue to the Service of the Year 1844.

Whereas by instructions from Her Majesty's Government, at this time in force for regulating the financial concerns of these possessions, it is among other things provided, that before the expiration of the month of June in each year, the Governor should submit to the Council of his Government an estimate of the whole expenditure not already fixed under the sanction of Her Majesty's Government, which he may think necessary to incur and recommend to be charged upon the colonial revenue for the year then next ensuing; and that he should at the same time state the portion of expenditure for the same year already fixed under the sanction aforesaid, in order that the whole amount of annual expenditure intended to be so charged should be seen in one and the same estimate; and whereas Preamble.

Appendix, No. 4.

MALTA.

Estimates, 1844.

his Excellency the Governor has laid before the said Council the two annexed estimates marked (A.) and (B.), both dated the 3d day of June 1843, and signed by the Chief Secretary to Government, the one (A.) exhibiting the sum of 104,217 *l.* expected to be realized from the revenue of these possessions during the year 1844, and the other (B.) exhibiting the sum of 101,483 *l.* 6 *s.* 3 *d.*, as the total amount of expenditure intended to be defrayed within the same year and charged on the said estimated amount of revenue, his Excellency the Governor has been pleased, with the advice and consent of the Council of Government, to order and declare as follows:

£.42,982. 19*s.* to defray the Established Salaries.

1. There shall and may be issued and applied for the service of the year 1844, out of the produce of the revenue of the same year, and under the authority and direction of the Governor or officer administering the Government for the time being, any sum or sums of money not exceeding 42,982 *l.* 19 *s.* to defray the charges classed as Established Salaries, and particularized in Detail No. I. subjoined to the aforesaid annexed estimate of expenditure.

£. 150 to defray the Supplementary Salaries.

2. There shall and may be issued and applied in the manner aforesaid any sum or sums of money not exceeding 150 *l.* to defray the charges classed as Supplementary Salaries, and particularized in Detail No. II. subjoined to the aforesaid annexed estimate of expenditure.

£. 18,378. 7 *s.* 3 *d.* to defray the fixed Allowances and Charges.

3. There shall and may be issued and applied in the manner aforesaid any sum or sums of money not exceeding 18,378 *l.* 7 *s.* 3 *d.* to defray the charges classed as Fixed Allowances and Charges, and particularized in Detail No. III. subjoined to the aforesaid annexed estimate of expenditure.

£. 33,772 to defray the Contingencies.

4. There shall and may be issued and applied in the manner aforesaid any sum or sums of money not exceeding 33,772 *l.* to defray the charges classed as Contingencies, and particularized in Detail No. IV. subjoined to the aforesaid annexed estimate of expenditure.

£. 6,200 to defray the Special Services.

5. There shall and may be issued and applied in the manner aforesaid any sum or sums of money not exceeding 6,200 *l.* to defray the annual payments to the commissariat chest, particularized under the head of Special Services in the aforesaid annexed estimate of expenditure.

Expenditure herein provided for to continue subject to separate regulations.

6. Provided nevertheless, that all or any issues or applications of public money made in pursuance of this Minute, shall be made in conformity to those separate authorities, rules, and regulations for the expenditure of public money which may now be in force, or may be hereafter established under the sanction of Her Majesty's Government.

Passed 7th June 1843,
Wm. Sim, Clerk of the Council.

By command,
H. Greig, Chief Secretary to Government.

SUPPLEMENTARY ESTIMATE of Expenditure for the Year 1844.

An Address by his Excellency the Governor of *Malta*, on his laying before the Council of Government a Supplementary Estimate of Colonial Expenditure for the Year 1844.

Gentlemen,

On referring to the Address made to you at the meeting of Council held on the 26th April 1843, you will observe that my predecessor adverted to the expediency of increasing the supply of water to the city of Valletta. He remarked that the accession of water derived to the public aqueduct from recent new lines had nearly if not quite doubled the ordinary supply, and that more water was in consequence furnished to the aqueduct above the Torretta at San Giuseppe than could be carried on through the pipes leading from that station into the city, they being of smaller capacity than the upper channels; an evil which at some future period ought to be remedied.

I have now the satisfaction to inform you, that having submitted the measure for the consideration of Her Majesty's Government, and having proposed that the work in contemplation should be undertaken and defrayed out of the surplus revenue remaining from previous years, which fund, in my address to you of the 9th March last, was stated at 5,385 *l.* 11 *s.* 11¼ *d.*, I have received the sanction of Lord Stanley, Her Majesty's Principal Secretary of State for the Colonial Department, to my bringing before you an estimate for this work, amounting to 4,178 *l.*

Should this proposal receive your concurrence, the additional line of aqueduct will be the means of materially increasing the supply of water to Floriana and Valletta, and will in ordinary seasons furnish a sufficient superabundance for filling the tanks at Floriana, from which reservoirs water is conveyed to both harbours; thus maintaining a reserved quantity against dry seasons for supplying the shipping, leaving the other cisterns, with the daily run of the aqueduct, for the use of the inhabitants.

With a view to a further appropriation of the surplus revenue, I brought under Lord Stanley's notice the decayed state of the furniture in the public rooms of the Government palace. I represented to his Lordship that the carpets and other articles had not been renewed for upwards of 40 years, and that a large proportion had existed from the time of the

the grand-masters; that personally I had no desire for any display of fine furniture, but thought it right that the public rooms should be in a fit state for the reception of occasional distinguished visitors, and of company on public days, in which view alone I was induced to bring the question forward. I added, that the estimate for replacing the articles which had become totally unserviceable, for renewing the torn and worn-out damask window curtains and coverings of the walls in several of the public rooms, and for repairing some of the existing furniture, amounted to 1,484*l.*; but that I would only propose 1,000*l.* to be expended out of present resources, leaving the remainder for some future provision. To this proposal his Lordship having been pleased to accede, the proceeding depends upon your concurrence.

For both these objects you will find before you the detailed plans, estimates, and specifications, the same being consolidated in the supplementary estimate of expenditure for the year 1844, which is now submitted to you, for applying to those objects 5,178*l.* derived from the surplus revenue of previous years, and which I hope may meet your approval.

As we are now assembled, I think it proper to state, that the additional sum of 1,584*l.*, granted by your vote of the 26th April 1843, to complete to a serviceable extent the building of the new prison on the Coradino Hill, is already exhausted, while the work remains incomplete. From a report made to me by the collector of land revenue, supported by another made to him by the superintendent of works, it appears that 292*l.* 10*s.* are still required for that purpose, and that this deficiency has been chiefly caused by the very windy and rainy weather which constantly prevailed during last winter, and retarded the progress of the work, increasing the expense of daily wages by the frequent interruptions which it occasioned. A detailed estimate of this further outlay is before you; and as it is of importance that the work should be finished before the rainy season again sets in, I am induced to request your support in my incurring the expense, without a previous reference to Her Majesty's Government, out of a provision already made for a work of less moment, aided by small savings in various branches of expense on the current year's estimate. The work I propose to relinquish is the "Forming a connecting road over the Coradino Hill, 274*l.*" (p. 535) in the estimate for 1843, the necessity for which work is now superseded by the improved state of the existing road in its ascent from the great harbour; to which may be added, the propriety of deferring the formation of any new line of road in that quarter until the extensive works in progress at the dock-yard, under the direction of the Naval department, are finished. Should I therefore now receive your preliminary consent to an outlay not exceeding 300*l.* for completing the building of the prison, I shall request the sanction of Her Majesty's Government for including the exact sum which may be expended for this service in the usual adjusting estimate, to be laid before you towards the end of the year.

Palace, Valletta, 8 July 1844. *P. Stuart.*

A Supplementary Estimate of Expenditure of the Government of *Malta* and its Dependencies, for the Year 1844, for applying to particular Services Funds derived from the Surplus Colonial Revenue accrued during previous Years.

Expenditure classed as "Extraordinary Contingencies."	
Land Revenue and Public Works.	£.
Increasing the means of transit of the aqueduct waters from the station at San Giuseppe into Valletta, namely, by laying down a line of iron conduit-pipes from the Torretta at San Giuseppe to the distributing station within Porta Reale, Valletta (this work to be in addition to the line of conveyance now existing) - - - - - - - - -	4,178
Cost and repair of furniture for the Government palace at Valletta, namely, by providing new articles of furniture for the public rooms of reception to replace those which have become unserviceable from use or age, and by repairing those portions of the old furniture which are capable of restoration (estimated at 1,484*l.*, of which sum only 1,000*l.* is to be expended for the present, leaving the balance of 484*l.* to be provided on a future occasion) - - - - - - - - - - - - - - - - - -	1,000
Total - - - £.	5,178

The appropriation of the surplus revenue to the services above specified has received the sanction of Her Majesty's Government, signified to the Governor in a despatch from Lord Stanley, N° 66, dated the 26th May 1844.

By command of his Excellency the Governor,

Chief Secretary's Office, Valletta, 1 July 1844.

H. Greig,
Chief Secretary to Government.

Appendix, No. 4.

MALTA.

Estimates, 1844.

(L.S.) *P. Stuart*, Governor.

A MINUTE by the Governor of *Malta*, with the Advice and Consent of the Council of Government thereof, for applying certain Sums arising from the Surplus Colonial Revenue of previous Years to particular Services of the Year 1844.

Preamble.

HIS Excellency the Governor having on a late occasion laid before the Council of Government certain financial statements, showing that there remained, after the close of accounts for the year 1843, a surplus revenue of 5,385 *l.* 11 *s.* 11½ *d.* available for any special object, and having now, with the sanction of Her Majesty's Government, laid before the said Council the annexed supplementary estimate, dated 1st July 1844, and signed by the Chief Secretary to Government, exhibiting 5,178 *l.* as the amount of funds required to defray certain particular services, his Excellency the Governor has been pleased, with the advice and consent of the Council of Government, to order and declare as follows:

£. 5,178 to defray contingencies.

1. There shall and may be issued and applied for the service of the year 1844, out of the surplus revenue aforesaid, and under the authority and direction of the Governor or officer administering the Government for the time being, any sum or sums of money not exceeding 5,178 *l.*, to defray the charges classed as Extraordinary Contingencies, and particularized in the aforesaid annexed supplementary estimate.

Expenditure herein provided for to remain subject to separate regulations.

2. Provided nevertheless, that all or any issues or applications of public money made in pursuance of this Minute shall be made in conformity to those separate authorities, rules, and regulations for the expenditure of public money which may now be in force, or may be hereafter established, under the sanction of Her Majesty's Government.

By command,

Passed 8th July 1844. *H. Greig*, Chief Secretary to Government.

Wm. Sim, Clerk of the Council.

SUPPLEMENTARY ESTIMATE of EXPENDITURE for the Year 1844.

AN ADDRESS by His Excellency the Governor of *Malta*, on his laying before the Council of Government a Supplement to the Estimate of Colonial Expenditure for the Year 1844.

Gentlemen,

IN laying before you the Supplement to the Estimate of Expenditure for the current year, I have but little to remark, the same having been prepared for the purpose of adjusting the year's accounts, and not with a view to any further provision of funds. The supplement, as you will perceive in the note of ways and means subjoined to it, is to be defrayed out of the savings from previous estimates, and is composed of the following articles:—

	£.	s.	d.
1. Completing the outfit of the new steam dredging-vessel - -	376	17	2
2. Towards completing the building of the new prison - - -	245	12	8
3. An addition to the sum provided for quarantine guards and boats	146	17	-¾
4. Subsidy in aid of the infant school - - - - - -	50	-	-
5. An addition to the sum provided for vaccination - - -	56	3	-
6. Settlement of a blockade claim - - - - - -	300	-	-
7. Redemption of a yearly charge - - - - - -	10	10	11¼
£.	1,186	-	10

I have the satisfaction to state, that the steam dredging-vessel having been completed to a condition for service, was set to work during the summer months, and cleared out the head of the French (or mercantile) creek near the mole on the south side, and likewise the channel leading to it, so as to enable vessels to lie there, and laden pontoons to approach the mole.

A full explanation of the additional charge for building the prison was given in my Address to you on the 8th July. Contrary to my anticipation, however, the work is not yet quite completed; but all that it was desirable to have done before the rainy weather set in has been performed.

The additional charge for the hire of health guards is a matter of course, contingent upon increased business.

Upon the beneficial effects which the community at large must derive from the maintenance of the infant school, I need scarcely dwell, as the success which has hitherto attended the institution is generally admitted. So impressed, and seeing that the school could no longer go on by means of its private subscriptions, I was induced to recommend to Her Majesty's Government that a subsidy should be granted in aid of the institution from

from the local revenues, with the intention that the same should continue so long as the school may receive a fair support from private subscriptions, such being the most convincing test of its efficiency.

Having approved of a recommendation of the committee of vaccination for an extension of the service of vaccination throughout these islands, an additional charge, for the remuneration of the practitioners employed on this service, has become necessary.

The two remaining charges for special services are understood to be payments of course and duly authorized; but as the exact time of payments of this description is uncertain, it has been found more convenient to include them in supplementary than in annual estimates.

P. Stuart.

Palace, Valletta, 27th December 1844.

A Supplement to the Estimate of Expenditure which was passed by the Minute of Council, dated the 7th June 1843, for applying certain Sums arising from the Revenue of *Malta* to the Service of the Year 1844.

In Addition to the Sums provided in Detail, No. IV. to defray the Expenditure classed as "Contingencies."

		£. s. d.
6. Land Revenue and Public Works.		
Extraordinary:		
In completion of the expense of fitting out the new steam dredging-barge, lately built for the purpose of clearing the harbours; namely,		
Work done at Her Majesty's dockyard - £. 287 3 6½		
Shipwright's bill for necessary supplies - 62 10 11½		
Freight of machinery to Malta, paid by the colonial agent-general in London, in July 1843 - - - - - - - - - 27 2 8		
	376 17 2	
Part of a further sum found necessary for completing to a serviceable extent the building of the new prison on the Coradino Hill (supplemental to 8,999 *l.* 6*s.* 5¾ *d.* already expended under previous authority) - - - - - - - - -	245 12 8	
		622 9 10
9. Marine Police and Quarantine.		
Specific: Hire of extra health guards and boats (supplemental to 1,000 *l.* voted, and required in consequence of increased business, bringing with it a compensating receipt of revenue) - - - - - - - - - -		146 17 -¾
12. Primary Schools.		
Extraordinary: Subsidy in aid of the infant school of Valletta, instituted by private subscription, 100 *l.* per annum from 1st July - - - - - -		50 - -
14. Charitable Institutions.		
Extraordinary: Expenses incidental to vaccination (supplemental to 70 *l.* voted, and required in consequence of this service having been extended) -		56 3 -
Total Contingencies (Specific, 146 *l.* 17 *s.* 0¾ *d.*, Extraordinary, 728 *l.* 12 *s.* 10 *d.*)		875 9 10¾
Special Services.		
Settlement of a blockade claim, admitted several years ago - - - - -		300 - -
Redemption of annual charge, classed under the head of "Interest on Ancient Loans" - - - - - - - - - - - - - - - - -		10 10 11¼
Total - - - £.		1,186 - 10

Ways and Means.

	£. s. d.
The abandonment of a proposed work, provided for in the estimate for 1843, (Detail, No. IV. Department 6), namely, "Forming a connecting road over the Coradino Hill," the same not being deemed expedient at present, under altered circumstances - - - - - - - - - - - - - -	274 - -
From savings generally in the articles of expense provided for on the estimate for 1844 - - - - - - - - - - - - - - - -	912 - 10
£.	1,186 - 10

By command of His Excellency the Governor,
H. Greig, Chief Secretary to Government.

Chief Secretary's Office,
21 December 1844.
o.66.

Appendix, No. 4.

(L. S.) *P. Stuart*, Governor.

MALTA.

Estimates, 1844.

A MINUTE by the Governor of *Malta*, with the Advice and Consent of the Council of Government thereof, for applying certain Sums arising from the Colonial Revenue to the Supplemental Service of the Year 1844.

Preamble.

HIS Excellency the Governor having represented to the Council of Government, that from various causes, it would be necessary to make provision for certain expenses for the service of the year 1844, which were not provided for in the general estimate of expenditure passed under the Minute of the 7th June 1843, and having laid before the said Council the annexed Supplement, dated 21st December 1844, and signed by the Chief Secretary to Government, referring to the aforesaid estimate, and exhibiting 1,186 *l.* 0 *s.* 10 *d.*, as the total of the additional expenses so requiring to be provided for; and having represented that the amount of saving in various articles of expense, provided for partly on the aforesaid estimate and partly on the estimate for the year 1843, admitted of such additional expenses, his Excellency the Governor has been pleased, with the advice and consent of the Council of Government, to order and declare as follows:

£. 875. 9 *s.* 10¾ *d.* to defray additional Contingent Charges.

1. There shall and may be issued and applied for the service of the year 1844, by transfer from the funds assigned, under the Minutes of the 9th July 1842 and 7th June 1843, from the revenues of the years 1843 and 1844, and under the authority and direction of the Governor or officer administering the Government for the time being, any sum or sums of money not exceeding 875 *l.* 9 *s.* 10¾ *d.*, to defray the additional expenses classed as Contingencies, and particularized in the aforesaid annexed Supplement.

£. 310. 10 *s.* 11¼ *d.* to defray Special Services.

2. There shall and may be issued and applied in the manner aforesaid any sum or sums of money not exceeding 310 *l.* 10 *s.* 11¼ *d.* to defray the expenditure for Special Services, described in the aforesaid annexed Supplement.

Expenditure herein provided for to continue subject to separate regulations.

3. Provided nevertheless, that all or any issues or applications of public money made in pursuance of this Minute shall be made in conformity to those separate authorities, rules, and regulations for the expenditure of public money which may now be in force, or may be hereafter established under the sanction of Her Majesty's Government.

By command,

Passed 27th December 1844, *H. Greig*, Chief Secretary to Government.

Wm. Sim, Clerk of the Council.

AN ADDRESS by His Excellency the Governor of *Malta*, on his presenting to the Council of Government the Financial Statements of the Island for the Year 1844.

Gentlemen,

THE financial statements for the year 1844, which are now laid before you, have been prepared for the information of yourselves and the public.

You will observe with satisfaction, that the revenue has exceeded, and the expenditure fallen within, the amounts calculated upon in June 1843, when the estimates of the same were submitted to you.

On the one hand, the net revenue, which was estimated at 104,217 *l.*, has yielded a surplus of 7,579 *l.* 15 *s.* 0¾ *d.* On the other, there has been a saving of 737 *l.* 9 *s.* 11¼ *d.* in the amount originally provided on the estimate of expenditure chargeable on the actual collections of the year, after allowing for services left over for future payment—

	£.	s.	d.
making together	8,317	5	–
Add—			
Amount left unappropriated of the year's revenue as originally estimated, 2,733 *l.* 13 *s.* 9 *d.*, less 1,847 *l.* 9 *s.*, lost by reduction in the legal value of dollars	886	4	9
Amount left unappropriated of the surplus revenue of previous years	207	11	11¼
Net available Surplus £.	9,411	1	8¼

I shall take into consideration the most eligible mode of applying this surplus fund to the benefit of these islands, and shall bring the subject to your notice after having obtained the sanction of Her Majesty's Government to that effect; such being the course prescribed by the rules and regulations for the colonial service.

During the seven years which have now followed the establishment of the sources of revenue upon their present basis, the fluctuations in the annual amount of receipts have taken a wide range; in a manner to render it very unsafe to rely upon last year's large increase as a test for the future. To me the only safe course seems to be, to regulate ourselves by the average; and in this point of view we may consider that about 1,500 *l.* might be given up in the

the amount of yearly taxation. A sum like this could not be applied, with any sensible effect to the trader or consumer, in any reduction on the tariffs of import duties, tonnage dues, or quarantine dues; but some relief would be afforded to, and inconvenience removed from, the landed and commercial interests if the transfer duty on immovable property, together with the auction duty, were repealed. I shall therefore take an early opportunity of submitting these projected measures to the consideration of Her Majesty's Government. Some relief might also be afforded at the same time by a diminution in the rates of per-centage which are now levied on sentences, under the tables of judicial fees.

Any further reduction in the taxes would I fear at present be unadvisable. We must remember that the wants of the island have increased with its extended trade and intercourse, and that many services of utility and advantage to the public at large are very inadequately provided for in the annual estimates, when compared with the means which are assigned to like services in other countries.

After the experience of four years which we have now obtained in the manner of preparing the yearly estimates and statements, I would offer some explanatory remarks with reference to the statement of expenditure now before you, wherein the sums disbursed are set against the sums provided on the estimates to defray the respective services.

You will observe that the sums paid under the head of Salaries exceed those provided for that class of expense, while the payments made under the head of Fixed Allowances and Charges are less than the sums provided to defray them; the saving in this class having been applied to make good the excess in the other. In both classes, however, no charge can be introduced without the previous sanction of Her Majesty's Government; and as all fixed services having such sanction are only brought into the general estimates, in order that the whole intended expense of the year may at once be seen, it becomes unnecessary to call upon the Council to provide for any excess in a particular article, while the means of the two classes are not exceeded in their aggregate; especially as the existing state of the establishments, pension-lists, and other charges which compose those classes, are given in detail in each successive annual estimate.

Neither has it been thought necessary to make supplemental provision for such ordinary contingencies as may be exceeded in any one branch of service, while there is no excess in their general total.

Under the head of Specific Contingencies, the excess on one service cannot be met by the saving on another, unless in the following two instances—1st. Repairs of property on rent may be blended with repairs of property not producing rent; 2d. Alms to the poor, with maintenance of the inmates of the asylums.

In all other cases, the service must be strictly defrayed out of the provision distinctly made for it; and no saving on one service can be applied in augmentation of another, except through the instrumentality of a supplemental estimate.

These remarks will explain any discrepancy between the services as estimated and defrayed which may appear in the statement now before you.

Palace, Valletta, 28 March 1845. *P. Stuart.*

AN ABSTRACT of the CASH ACCOUNT of the Government of *Malta*, for the Year 1844.

	£.	s.	d.		£.	s.	d.
Funds remained 31 December 1843	32,880	4	4¼	DISBURSEMENTS:			
				Expenditure (*see* the subjoined detailed Statement)	110,029	18	8
				Loss by the reduction in the legal value of dollars	1,847	9	–
				Outlay (continued) towards carrying into effect an exchange of landed property, between the Civil Government and the Naval and Ordnance departments	1,696	18	11
RECEIPTS:							
Revenue (*see* the subjoined detailed Statement)	116,471	4	–¾	Advanced on account current	4,110	–	–
Sale of decayed tenements, in aid of the outlay to effect the exchange of property specified per contra	1,538	19	2	Repayment in part of loan from the Commissariat	5,000	–	–
				Repayment on account of monies deposited	20,933	5	2¼
Recovery of money advanced on account current	3,730	–	–	Shipment of dollars for England, to be exchanged for British silver coins	10,494	15	10
Loan from the Commissariat, in British silver coins	15,000	–	–		153,512	7	7¼
Monies received from various parties in deposit without interest	24,215	10	3¾	Funds remaining 31 December 1844, namely,			
				In charge of the cashier £. 3,323 10 3½ *			
				In the strong-room 37,000 – – *	40,323	10	3½
£.	193,835	17	10¾	£.	193,835	17	10¾

	£.	s.	d.	£.	s.	d.
* Cash Balance as above	40,323	10	3½			
Reserved expense for exchange of property	523	19	8			
Specie shipped for England	10,494	15	10	51,847	5	9½
Credit for advances	505	–	–			
Debt for deposits	23,095	16	9½			
Debt to the Commissariat	10,000	–	–	33,095	16	9½
Net Capital £.				18,751	9	–

A STATEMENT of the REVENUE of *Malta* and *Gozo*, collected within the Year 1844.

	£.	s.	d.
Gross Revenue (as brought into the foregoing Abstract)	116,471	4	–¾
Deduct—Drawbacks or returns	4,674	9	–
Net Amount collected, as detailed hereunder £.	111,796	15	–¾

Note.—The Sums contained in the Inner Column refer to the Estimate of Revenue, as laid before the Council in June 1843.

	Estimated.	Realized.				
Import Duties on—	£.	£.	s.	d.		
Beer	262	243	14	3		
Cattle	1,514	1,060	7	6		
Grain and its produce	35,936	39,528	18	10		
Olive oil	1,059	1,216	6	5		
Potatoes	533	495	8	8		
Pulse and seeds	3,578	4,347	2	3		
Spirits	5,828	5,836	6	9		
Vinegar	103	70	6	3		
Wine	16,830	17,394	8	10		
TOTAL Import Duties £.	65,643	70,192	19	9		
Tonnage dues	3,895	4,832	3	–		
Store rent of bonded goods	601	959	19	3		
Quarantine dues	3,335	3,587	16	6		
Transfer duty on immovable property	767	813	16	6¼		
Auction duty	206	245	2	5¼		
Duty on annual licences	1,625	1,722	10	–		
Judicial dues	2,744	2,858	16	1½		
Post-office	174	81	2	2		
Public registry of contracts	125	138	10	5		
Miscellaneous fees and dues of public offices	196	280	18	6		
In all from Taxes and Duties £.	79,311	85,713	14	8		
Landed rents and other proceeds of the Crown property	23,706	24,499	15	2¾		
Incidental receipts estimated generally	1,200	—				
Sale of produce, stores, and street-sweepings	–	137	13	10½		
Sale of landed property and waste ground (including the redemption of quit-rents by Government tenants), and recovery of capital on mortgage	–	344	8	8¾		
Judicial fines and forfeitures	–	270	1	7		
Government Gazette and press	–	39	13	9		
Occasional receipts for patients and inmates of the charitable institutions	–	72	7	2¾		
Subsidy from separate charitable funds in aid of the Government charities	–	719	–	–		
TOTALS £.	104,217	111,796	15	–¾		

A STATEMENT of the EXPENDITURE of *Malta* and *Gozo*, defrayed within the Year 1844.

	£.	s.	d.
Expenditure (as discharged from the foregoing Abstract)	110,029	18	8
Deduct—The portion consisting of drawbacks or returns of revenue	4,674	9	–
Net Amount for the services hereunder detailed £.	105,355	9	8

[*Note.*—The unmarked sums in the inner column compose the amount of a General Estimate, passed by Minute of Council dated 7th June 1843; the sums marked with an S were included in a Supplement thereto, passed by Minute of the 27th December 1844; and those marked B are Balances brought from the Estimates of the year 1843. The sums marked Ss compose the amount of a Special Supplementary Estimate, passed by Minute of the 8th July 1844, for applying to particular services money arising from the surplus revenue of previous years.]

SALARIES.	Sums Voted.			Sums Paid.		
	£.	s.	d.	£.	s.	d.
Governor's establishment	5,177	10	–	5,300	19	–
Chief Secretary's office	3,165	–	–	3,183	13	10
Treasury	913	–	–	901	13	7
Audit-office	980	–	–	980	–	–
Customs	2,007	–	–	2,004	18	5
Land revenue	2,464	–	–	2,594	–	–
Courts of justice	6,415	5	–	6,433	3	4
	B –	12	3			
Interior police	7,333	–	–	7,293	11	8
Marine police and quarantine	6,347	–	–	6,291	–	4
Ecclesiastical	466	15	–	466	15	–
University and Lyceum	2,697	–	–	2,728	16	7
	B 13	17	2			
Primary schools	775	–	–	697	1	8
Public library	210	–	–	210	–	–
Charitable institutions	4,182	9	–	4,182	9	–
FIXED ALLOWANCES AND CHARGES:						
Governor's establishment	424	8	–	224	8	–
Chief Secretary's office	13	6	8	13	6	8
Customs	24	–	–	24	–	–
Land revenue	152	–	–	151	10	11½
Courts of justice	163	6	8	138	6	8
Interior police	232	3	–	232	3	–
Marine police and quarantine	129	8	–	126	6	4
Ecclesiastical	135	–	–	75	–	–
	B 60	–	–			
Charitable institutions	187	10	–	186	3	–
Pensions	13,233	10	11	13,244	12	11½
Charges on Crown property	1,254	15	6	1,212	16	4¾
Interest of ancient loans	2,066	8	6	2,022	–	–½
British Vice-Consul at Bugia	100	–	–	100	–	–
Colonial Agent-General in London	262	10	–	262	10	–

SALARIES.	Sums Voted.			Sums Paid.		
	£.	s.	d.	£.	s.	d.
CONTINGENCIES:						
1. Ordinary:						
Governor's establishment	20	–	–	36	18	1
Chief Secretary's office	120	–	–	64	6	2
Treasury	36	–	–	35	16	3½
Audit-office	30	–	–	20	3	1
Customs	50	–	–	49	–	2
Land revenue	250	–	–	249	19	11¾
Courts of justice	300	–	–	339	8	5
Interior police	320	–	–	319	16	6¼
Marine police and quarantine	400	–	–	374	14	6¼
Primary schools	298	–	–	279	19	10½
Public library	20	–	–	20	–	–
Charitable institutions	210	–	–	204	18	–¾
2. Specific:						
Stationery and printing	930	–	–	745	6	5
Daily hire of extra overseers in the Customs	300	–	–	248	10	–
Repairs of property on rent	2,500	–	–	2,474	10	1
Repairs of property not producing rent	1,000	–	–	1,025	7	7¾
Repairs of streets, roads, moles, aqueducts, cisterns and sewers	3,200	–	–	3,199	19	1
Lighting and cleansing the streets	1,700	–	–	1,521	14	8¾
Lighting the lighthouse	180	–	–	100	12	10½
Deepening and clearing the harbours	1,500	–	–	1,149	15	7½
Clothing and arming the police force	470	–	–	579	12	8
	B 110	10	7½			
Rents and incidents of police stations	214	–	–	211	5	3¼
Maintenance of prisoners	1,060	–	–	944	7	6¾
Daily hire of guards, boats, and labourers in the Quarantine department	1,000	–	–	1,146	17	–¾
	S 146	17	–¾			

SALARIES.	Sums Voted. £. s. d.	Sums Paid. £. s. d.
Alms to the poor	3,600 – –	3,174 19 3½
Maintenance and care of patients and inmates of the hospitals and asylums	8,940 – –	9,320 15 3½
Maintenance of distressed Maltese abroad and on passage home	800 – –	615 10 5¼
3. Extraordinary :		
Building a prison on the Coradino Hill	B 200 16 9 S 245 12 8	446 9 5
Constructing a line of aqueduct to convey the water of the Fauara springs to the Three-Cities	B 6,471 1 5½	3,554 2 2¼
Restoring the pavement of St. John's Church	200 – –	199 19 9¾
Improvement, including the necessary repairs of certain streets	1,424 – – B 23 5 7¼	1,438 15 8½
Substantial repairs in the Palace of Valletta	B 351 3 5¾	247 5 –¾
The like in the hospitals and asylums	275 – –	274 17 10
The like in the magazines of the Lazaretto	250 – –	249 18 11
Extending the breakwater at Migiarro in Gozo	100 – –	99 18 5¾
Building and fitting out a steam dredging-barge for clearing the harbours	S 376 17 2	376 17 2
Cost and repair of furniture for the Palace of Valetta	Ss 1,000 – –	100 8 4½
Public amusements on particular festivals	105 – –	103 1 11
Subsidy in aid of the infant school of Valletta	S 50 – –	50 – –
Supplemental remuneration and charges of the charitable institutions	250 – – S 56 3 –	302 9 10
Implements and apparatus for the physical cabinet of the University	350 – – B 350 – –	—
Increasing the means of transit of the aqueduct waters from the station at San Giuseppe into Valletta	Ss 4,178 – –	—
Forming a new road over the Coradino Hill (a projected work relinquished)	B 274 – –	—
Erecting a tower to form an observatory	370 – –	—
To cover any casual or unforeseen necessary expense	1,000 – –	—

SALARIES.	Sums Voted. £. s. d.	Sums Paid. £. s. d.
Allowance to the police force out of fines and forfeitures	– – –	18 13 3
Rent of a store for the bonding service	– – –	12 – –
Cost of utensils for the Customs	– – –	39 12 –
Remuneration and expenses incidental to the preparation of a new criminal code	– – –	318 – –
Passage and maintenance of prisoners from abroad	– – –	3 15 –
Expenses of proceedings at law	– – –	80 13 1
Donation of Government, as a landed proprietor, to the Agricultural Society of Malta	– – –	80 – –
Remuneration for special work in the Land Revenue Office	– – –	40 – –
Expense of a commission for visiting the acts of notaries	– – –	35 15 8¾
Remuneration and expenses incidental to an investigation into the state of the primary schools	– – –	30 – –
Passage allowance to the Bishop of Gibraltar	– – –	30 – –
Gratuity to the widow of a deceased magistrate	– – –	60 – –
Special Services :		
Acquisition of a farm containing one of the springs of water intended to be conveyed through the Fauara aqueduct	B 916 13 4	916 13
Redemption of interest on ancient loans	S 10 10 11¼	10 10 11¼
Settlement of a blockade claim, admitted some years ago	S 300 – –	300 – –
Annual compensation for the coast guards furnished by the Maltese regiment	1,200 – –	1,200 – –
Annual contribution in aid of the military service of these islands	5,000 – –	5,000 –
TOTALS £.	116,619 7 9	105,355 9 8

SUMMARY.

	£. s. d.
Established Salaries	43,118 2 5
Provisional Salaries	150 – –
Fixed Allowances and Charges	18,013 4 –¼
Contingencies—Ordinary £. 1,995 1 2	
„ Specific 26,459 4 –¼	36,646 18 11½
„ Extraordinary 8,192 13 9¼	
Special Services	7,427 4 3¼
Total Expended £.	105,355 9 8
Remaining over for future disbursement	9,340 7 3¾
Substituted in a Supplement to the General Estimate	1,186 – 10
Net amount saved on the year's provision	737 9 11¼
Amount of the: Balances from last year £. 8,772 – 8	
Annual Estimate 101,483 6 3	
Supplement thereto 1,186 – 10	£. 116,619 7 9
Special Supplementary Estimate 5,178 – –	

Note.—A sum of 3,550 *l.* remitted for general service to the agent in London, is classed in the foregoing Statement, as follows:—3,161 *l.* 16 *s.* 4 *d.* with pensions; 262 *l.* 10 *s.* as his own allowance; 1 *l.* 4 *s.* with ordinary contingencies of the Chief Secretary's Office; 7 *l.* 7 *s.* with stationery and printing; 27 *l.* 2 *s.* 8 *d.* with the outfit of the steam dredging-barge; 30 *l.* as the passage allowance to the Bishop of Gibraltar; and 60 *l.* as the gratuity to a widow.

By Command of his Excellency the Governor,

H. Greig, Chief Secretary to Government.

(Agreed with the Audited Accounts,)

Wm. H. Thornton, Auditor-General.

No. 4.

MALTA.

Estimates, 1844.

(No. 744.)

Sir, Audit Office, Valletta, 22 February 1845.

In pursuance of the 22d and 23d articles of my instructions from the Lords Commissioners of Her Majesty's Treasury, I have the honour to submit herewith to his Excellency the Governor two financial statements; the one showing the actual revenue and expenditure of the colony within the year 1844, and the surplus revenue at the end of the year; the other, exhibiting the general state and bearing of the cash accounts and balances for the same year. Other copies of these statements will be transmitted by me to their Lordships, in the terms of the same instructions.

Referring to the 81st article of instructions from their Lordships to the Governor, I have to report having received the cashier's statement of the debts and credits of the colony, which agrees with the particulars given in note (*b*), subjoined by me to the second financial statement, and that the advances of money from the colonial treasury, amounting to 505 *l.*, have been recovered since the end of the year.

Land Revenue. £.10,615. 0s. 10¼d.
Judicial. £. 1,266. 6s.

Of the arrears of revenue remaining uncollected at the end of the year, I enclose two statements furnished by two departments to which such arrears are due; and I request your reference to the same (81st) article of instructions (2d paragraph), wherein it is provided that one set of these statements is to be forwarded to the Secretary of State, together with such observations as may occur to the Governor thereon, in order to their being transmitted to the Lords Commissioners of Her Majesty's Treasury.

In the first of the two financial statements is to be found the comparison with the revenue and expenditure of the year 1843. Another point of comparison, which is presented in the following summaries, exhibits the amounts of the various branches of revenue and expenditure collected and defrayed within the year, in parallel with the amounts calculated upon for the same in previous estimates laid before the Council of Government; the totals being respectively, by the deduction of drawbacks, 4,674 *l.* 9 *s.* less than those appearing in the financial statements.

1. Revenue.

	Estimated.			Realized.		
	£.	s.	d.	£.	s.	d.
Customs	70,221	–	–	76,167	12	–
Quarantine dues	3,335	–	–	3,587	16	6
Judicial fees	2,744	–	–	2,858	16	1½
Taxes and dues	3,011	–	–	3,099	10	–½
Landed rents	23,706	–	–	24,499	15	2¾
Incidental and casual	1,200	–	–	1,583	5	2
£.	104,217	–	–	111,796	15	–¾

2. Expenditure.

	Provided on Estimates.			Expended.		
	£.	s.	d.	£.	s.	d.
Unexpended balances, beyond those unavailed of or saved, brought forward from the estimates for the year 1843	8,772	–	8	5,067	2	11¾
General estimate for the year 1844, passed by Minute of Council, 7th June 1843	101,483	6	3	99,001	17	5¾
Supplement thereto, passed by Minute, 27th December 1844	1,186	–	10	1,186	–	10
Supplementary estimate, appropriating surplus funds to special objects, passed by Minute, 8th July 1844	5,178	–	–	100	8	4½
£.	116,619	7	9	105,355	9	8
Reserved for expenses provided for in the above, but left over for future disbursement				9,340	7	3¾
Saved, unavailed of, or substituted				1,923	10	9¼
£.				116,619	7	9

Besides

Besides the year's expenditure, there is a sum of 1,847*l.* 9*s.* written off in the books of the colonial treasury, for the reduction in the legal value of dollars, which took place under the proclamation of the 18th July 1844.

The surplus capital accrued from the year's transactions is 9,203*l.* 9*s.* 9*d.*, derived as follows:—

	£.	s.	d.
1. From the sum originally left unappropriated upon the year's estimated revenue, 2,733*l.* 13*s.* 9*d.*; out of which was written off the loss on the dollars, 1,847*l.* 9*s.*, leaving - - - - -	886	4	9
2. From the amount of net revenue realized beyond the amount estimated - - - - - - - - - - - - - -	7,579	15	–¾
3. From the amount of net expenditure defrayed below the amounts estimated (deducting from the latter 1,186*l.* 0*s.* 10*d.* as a substituted amount, and adding to the former 9,340*l.* 7*s.* 3¾*d.*, left over for future disbursement) - - - - - - - -	737	9	11¼
£.	9,203	9	9

Add to the above 207*l.* 11*s.* 11¼*d.*, still remaining unappropriated from the surplus revenue of former years, and the total available surplus will be found to be 9,411*l.* 1*s.* 8¼*d.*

The cash surplus is of course higher by the amount of expenditure remaining to be defrayed. It stands at 18,751*l.* 9*s.*, the distribution of which sum is shown in note (*b*), subjoined to the second financial statement.

Of this, the sum of 523*l.* 19*s.* 8*d.*, which is included as effective, although finally laid out, will have its compensation at some future period, when the exchange of immovable property with the Naval and Ordnance departments, is brought to a close; and the other sum of 10,494*l.* 15*s.* 10*d.* is liable to diminution by freight, charges, and deficient weight of the dollars; but as this loss will come against the revenue of the year 1845, it need not disturb the available surplus of past years.

Under the head of debts in note (*b*) just referred to, I would observe, that among the deposits, the details of which are not given, is included a sum of 818*l.* 5*s.* 6*d.*, accumulated since January 1831, from the British export duty on fossil coals, collected by the collector of customs on their re-exportation from Malta for foreign places; on which subject I was led to report in my letter to you of the 9th November 1843.

I have, &c.

The Hon. Sir Hector Greig, K.C.M.G.
Chief Secretary to Government.

(signed) *Wm Hy Thornton,*
Auditor-general.

(A true copy.)

FINANCIAL STATEMENT, from the Accounts of the Government of *Malta*, of the Revenue and Expenditure of the Island for the Year 1844.

REVENUE AND RECEIPTS.	1843.			1844.		
Customs:	£.	s.	d.	£.	s.	d.
Import duties - - - - - - - -	71,576	6	6	74,791	10	4
Tonnage dues - - - - - - - -	3,819	18	6	4,832	3	–
Store rent of bonded goods - - - - -	675	–	6	959	19	3
Office fees - - - - - - - - -	102	10	–	182	10	–
Land Revenue—Rents - - - - - - - -	23,020	19	10	24,499	15	2¾
Taxes:						
Transfer duty on immovable property - - -	844	13	1	886	6	9¾
Auction duty - - - - - - - -	218	19	1½	245	2	5¼
Licences - - - - - - - - -	1,731	–	–	1,722	10	–
Quarantine dues - - - - - - - -	3,168	10	11	3,587	16	6
Judicial fees - - - - - - - -	2,619	5	2¼	2,862	4	3
Post-office - - - - - - - - -	149	18	5	81	2	2
Public registry of contracts - - - - - -	136	10	5	138	10	5
Fees on patents and other documents - - - -	139	6	6	98	8	6

(*contin ued*)

Appendix, No. 4.

MALTA.

Estimates, 1844.

Revenue and Receipts.	1843. £.	s.	d.	1844. £.	s.	d.
Incidental receipts:						
Sale of produce, stores, and street-sweepings	94	7	5¾	137	13	10½
Sale of waste ground	4	13	–	22	1	–
Sale of landed tenements, and recovery of capital on mortgage	94	13	2¼	322	7	8¾
Government Gazette and press	42	17	11	39	13	9
Fines and forfeitures	290	6	3¼	270	1	7
Occasional receipts from inmates of the charitable institutions	53	8	10	72	7	2¾
Subsidy from separate charitable funds, in aid of the charities of Government	855	–	–	719	–	–
Total Revenue £.	109,638	5	8	116,471	4	–¾

EXPENDITURE.

	£.	s.	d.	£.	s.	d.
Pay and salaries:						
Civil	10,192	16	–	10,366	6	5
Revenue	4,496	14	11	4,598	18	5
Judicial	20,081	3	10	20,017	15	4
Ecclesiastical	466	15	–	466	15	–
Public instruction	3,455	3	–	3,635	18	3
Charitable institutions	4,174	4	9	4,182	9	–
Fixed Allowances and Charges:						
Civil	329	8	6	237	14	8
Revenue	176	19	7	175	10	11½
Judicial	504	6	4	496	16	–
Ecclesiastical	117	10	–	75	–	–
Charitable institutions	186	3	–	186	3	–
Pensions	10,010	9	6¼	10,082	16	7½
Burthens	3,154	10	6¾	3,234	16	5¼
British Vice-consul at Bougia	100	–	–	100	–	–
Contingencies.						
Ordinary:						
Civil	158	3	3¾	155	19	7½
Revenue	292	2	1	299	–	1¾
Judicial	949	19	3¾	1,033	19	5½
Public instruction	297	19	9¾	299	19	10½
Charitable institutions	228	14	6¾	204	18	–¾
Specific:						
Stationery and printing	704	7	8¾	737	19	5
Daily hire of extra overseers, customs	133	2	6	248	10	–
Repairs of property on rent	2,398	5	6¼	2,474	10	1
Repairs of property not producing rent	1,057	7	8¾	1,025	7	7¾
Repairs of streets, roads, moles, aqueducts, cisterns, and sewers	3,198	–	5	3,199	19	1
Lighting and cleansing the streets	1,664	12	3	1,521	14	8¾
Lighting the lighthouse	136	5	11	100	12	10½
Deepening and clearing the harbours	282	16	11½	1,149	15	7½
Clothing and arming the police force	504	15	1	579	12	8
Rent and incidents of police stations	203	1	–¾	211	5	3¼
Maintenance of prisoners	730	5	5½	944	7	6¾
Daily hire of guards, boats, and labourers in the Quarantine department	982	7	9¾	1,146	17	–¾
Alms to the poor	3,207	17	6½	3,174	19	3¼
Maintenance and care of patients and inmates of the hospitals and asylums	8,878	18	10¾	9,320	15	3½
Maintenance of distressed Maltese abroad and on passage home	539	19	1	615	10	5¼
Refund of colonial revenue, drawbacks, &c.	5,035	13	9¼	4,674	9	–
Extraordinary:						
Building a prison on the Coradino Hill	1,460	18	10¼	446	9	5
Constructing a line of aqueduct from Fauara to the Three Cities	28	18	6½	3,554	2	2¼
Repairing the pavement of St. John's Church	199	17	1½	199	19	9¾

Expenditure.	1843. £. s. d.	1844. £. s. d.
Contingencies—Extraordinary—*continued.*		
Improvement, including the necessary repair of certain streets	1,285 12 -¼	1,438 15 8½
Substantial repairs in the palace of Valletta	506 7 7½	247 5 -¾
Building a barge with steam-dredging apparatus to clear the harbours, with certain charges of outfit	333 14 8½	349 14 6
Substantial repairs in the magazines of the Lazaretto	- - -	249 18 11
The same in the hospitals and asylums	- - -	274 17 10
Extending the breakwater at Gozo	- - -	99 18 5¾
Public amusements on particular festivals	103 4 4¼	103 1 11
Cost and repair of furniture for the Government palace of Valletta	- - -	100 8 4½
Allowance to the police force out of judicial fines and forfeitures	29 7 -¾	18 13 3
Expenses of proceedings at law	- - -	80 13 1
Donation of Government, as a landed proprietor, to the Agricultural Society of Malta	- - -	80 - -
Remuneration and expenses incidental to the preparation of a new criminal code	- - -	318 - -
Subsidy in aid of the infant school	- - -	50 - -
Supplementary incidents and remuneration of the revenue branches	360 17 2¾	91 12 -
The same of the judicial branches	91 3 1¾	39 10 8¾
The same of the branches for public instruction	- - -	30 - -
The same of the charitable branch	141 15 1¾	302 9 10
Special Services:		
Contribution in aid of military service	5,000 - -	5,000 - -
Subsidy for the coast guard, furnished by the Maltese regiment	1,200 - -	1,200 - -
Redemption of burthens	2,750 - -	10 10 11¼
Acquisition of a farm connected with the construction of the Fauara aqueduct	- - -	916 13 4
Settlement of a blockade claim	- - -	300 - -
Remittances to the agent in England for general service (besides 100*l.* in Statement No. 2)	*3,884 11 2	*3,550 - -
Services having no recurrence in 1844	2,039 10 7¾	—
Total in 1843 £.	108,446 19 5¼	110,029 18 8
Loss by the reduction in the legal value of dollars		1,847 9 -
Total Expenditure £.		111,877 7 8

Valletta, 22 February 1845. (signed) *Wm Hy Thornton*, Auditor-general.

* The Classification of the Remittances to the Agent in England, with reference to the Provision made in the Annual Estimate, is the following:

	1843. £. s. d.	1844. £. s. d.	— £. s. d.
Pensions	3,164 1 9	3,161 16 4	
Agent's allowance	262 10 -	262 10 -	
Contingencies:			
Ordinary—Civil	1 2 9	1 4 -	
Specific—Stationery	2 17 6	7 7 -	
Extraordinary:			
Outfit of steam-dredging barge	441 2 2	27 2 8	
Passage allowance to the Bishop of Gibraltar	- - -	30 - -	
Gratuity to the widow of a deceased magistrate	- - -	60 - -	
Not recurring in 1844	12 17 -	—	
£.	3,884 11 2	3,550 - -	
Total in 1843 £.			109,638 5 8

Appendix, No. 4.

MALTA.

Estimates, 1844.

ABSTRACT showing the REVENUE and EXPENDITURE of the Island of *Malta*, from 1st January to 31st December 1844; the Money raised and the Debt paid off within the Year, and the Balance in hand at the beginning and end of the Year.

Revenue and Receipts - - -	£.	116,471	4 –¾
Expenditure - - - - - -		111,877	7 8
Surplus Revenue - - - - - - -	£.	4,593	16 4¾

MONEY raised, and Receipts on Account.

	£.	s.	d.
Balance, 1st January 1844 - - - - - - - - - - -	32,880	4	4¼
Recovery of advances - - - - - - - - - - -	3,730	–	–
Deposits:			
By order of the courts of judicature - - - - - - - -	23,757	17	–
Admiralty stamps - - - - - - - - - - -	29	5	–
British export duty on coals - - - - - - - - -	324	16	9
The rector of the University, to the account of the agent in England -	100	–	–
Unclaimed goods recovered from the sea - - - - - - -	3	11	6¾
Loan from the Commissariat chest, in British silver - - - - -	15,000	–	–
Sale of decayed tenements, in aid of the outlay to effect the exchange of property specified per contra - - - - - - - - - -	1,538	19	2
	77,364	13	10
Surplus Revenue (*a*) - - -	4,593	16	4¾
£.	81,958	10	2¾
Applied in Liquidation of Debt, and Advances on Account:			
Refund of sums deposited under orders of the courts of judicature - -	20,801	6	4
Remittance to Admiralty - - - - - - - - - - -	30	15	–
Remittance to the agent in England - - - - - - - -	100	–	–
Salvage of unclaimed goods recovered from the sea - - - -	1	3	10¼
Advances to sundry offices - - - - - - - - - -	3,860	–	–
Allowance to the ex-Bey of Bengasi, the same considered as an advance for the service of the Foreign department - - - - - - -	250	–	–
Repayment in part of loan from the Commissariat chest - - - -	5,000	–	–
Shipment of specie to the agent in England - - - - - -	10,494	15	10
Outlay towards carrying into effect an exchange of landed property between the Civil Government and the Naval and Ordnance departments - -	1,096	18	11
	41,634	19	11¼
Balance on 31st December 1844 (*b*) - - -	40,323	10	3½
£.	81,958	10	2¾

Valletta, 22 February 1845. (signed) *Wm Hy Thornton*, Auditor-general.

	£.	s.	d.
(*a*) Surplus of the year 1844 - - - - - - - - - - - - -	4,593	16	4¾
Remained from surplus of former years - - - - - - - - - -	14,157	12	7¼
Total Surplus - - £.	18,751	9	–
Reserved for expenditure provided for in 1844, and remaining to be defrayed - - -	9,340	7	3¾
Available Surplus, 31st December 1844 - - - £.	9,411	1	8¼

(*b*) Cash balance - - - - - - - - - -	40,323	10	3½
Specie shipped for England - - - - - - - -	10,494	15	10
Credit for advances - - - - - - - - - -	505	–	–
Reserved expense for exchange of property - - - - -	523	19	8
Debt for deposits - - - - - - - - - -	23,095	16	9½
Debt to Commissariat chest - - - - - - - - -	10,000	–	–
Surplus Capital - - - £.	18,751	9	–

Appendix, No. 4.

MALTA.

Estimates, 1844.

STATEMENT of the ARREARS remaining Uncollected on the 25th December 1844, from the Rental of the Crown Property in *Malta* and *Gozo*.

	£.	s.	d.	Total Arrears. £.	s.	d.
From the Rental of the Year 1844:						
City property	90	15	–			
Country property	5	3	– ¾			
Gozo property	327	18	– ½	463	–	3 ¼
Fixed annuities—Malta	15	18	1 ¾			
Gozo	23	6	– ¼			
From the Rental of the Year 1843:						
Gozo property	9	6	8			
Fixed annuities—Malta	15	12	1 ¼	26	8	11 ¼
Gozo	1	10	2			
From the Rental of the Year 1842:						
Country property	25	10	3 ¾			
Gozo property	7	–	2 ¼			
Fixed annuities—Malta	15	12	1 ¼	49	10	3 ¼
Gozo	1	7	8			
From the Rental of former Years:						
City property	1,527	11	1 ¾			
Country property	5,679	1	10 ½			
Property in Gozo	2,742	14	3 ¾	10,076	1	4 ½
Fixed annuities—Malta	119	17	6 ½			
Gozo	6	16	6			
£.				10,615	–	10 ¼

REMARKS.

The arrears on current leases (much reduced since last year) are principally due from the Gozo tenants, the accounts for which island, under the Treasury instructions, are made up to only the 30th November, while the collections of the ensuing month will come to account in the year 1845.

The other arrears almost entirely remain from balances on expired or dissolved leases accumulating since the year 1815, with little hope of recovery. The collector proceeding in the investigation of these balances (ordered by Government in consequence of instructions from Her Majesty's Secretary of State for the Colonial Department), was able, in the course of last year, to ascertain that arrears, amounting to about 2,150 *l.*, were entirely hopeless of recovery, and upon his recommendation they have been written off accordingly. The investigation of the remaining balances will be gradually continued and submitted to Government as desirable to be written off in cases where the debtors have died without leaving effects or responsible successors.

Land Revenue Office,
Valletta, 3 February 1845.

R. W. Casolani,
Collector.

Examined and agreed.

W. H. Thornton, Auditor-general.

STATEMENT of the ARREARS of Judicial Fees which remained uncollected by the Sub-Accountants on the 25th December 1844.

	Former Years. £.	s.	d.	Current Year. £.	s.	d.	Total. £.	s.	d.
Supreme Council	168	10	1	-	-	-	168	10	1
Court of Appeal	67	15	9	36	13	3	104	9	–
Commercial Court	139	9	11	16	16	2	156	6	1
First Hall	452	5	9	336	12	8	788	18	5
Second Hall	24	19	9	-	-	-	24	19	9
Judicial Police — Civil branch	10	19	8	3	5	6	14	5	2
Judicial Police — Criminal branch	4	8	–	4	9	6	8	17	6
Total £.	868	8	11	397	17	1	1,266	6	–

Under the circumstances of the court registries, the cashier cannot warrant the completeness or correctness of the above statement, which has been made out upon the informations received from the respective registrars, who consider the greater proportion of these arrears as unrecoverable, the same being chiefly due by persons destitute of means to pay their debts.

F. Dalmas,
Cashier.

The examination of the above statement is not within the means of my office.

W. H. Thornton,
Auditor-general.

Appendix, No. 4.

MALTA.

Estimates, 1844.

ANNUAL ABSTRACT of ACCOUNT of *Francesco Dalmas*, Esq., the Cashier of the Colonial Treasury at *Malta*, in respect of Monies received and paid for the Service of the Civil Government, from 1st January to 31st December 1844.

Dr.	£.	s.	d.	£.	s.	d.
Balance { In the Treasury	380	4	4½			
Balance { In the Treasure vault	32,500	–	–			
				32,880	4	4½
ARREARS OF FORMER YEARS.						
Customs—Store rent on bonded goods	29	4	–			
Land Revenue—Rents	1,068	2	3½			
Judicial fees	252	10	3¾			
Total Arrear £.				1,349	16	10¼
REVENUE AND RECEIPTS OF THE CURRENT YEAR.						
Customs:						
Import duties	74,791	10	4			
Tonnage dues	4,832	3	–			
Store rent on bonded goods	930	15	3			
Office fees	182	10	–			
Land Revenue—Rents	23,431	12	11¼			
Taxes:						
Transfer duty on immovable property	886	6	9¾			
Auction duty	245	2	5¼			
Licences	1,722	10	–			
Quarantine dues	3,587	16	6			
Judicial fees	2,609	13	8¼			
Post-office	81	2	2			
Public registry of contracts	138	10	5			
Fees on patents and other documents	98	8	6			
				113,538	2	–½
INCIDENTAL RECEIPTS.						
Sale of produce, stores, street-sweeping, and manure	137	13	10⅓			
Sale of waste ground	22	1	–			
Sale of landed property, recovery of capital on mortgage and relinquishment of quit-rents	322	7	8¾			
Government Gazette and press	39	13	9			
Fines and forfeitures	270	1	7			
Occasional receipts from inmates of charitable institutions	72	7	2¾			
Subsidies from separate charitable funds in aid of the Government charities	719	–	–			
Sale of decayed Crown tenements	1,538	19	2			
				3,122	4	4
RECEIPTS ON ACCOUNT.						
Recovery of advances				3,730	–	–
Deposits:						
By order of the courts of judicature				23,757	17	–
Admiralty stamp				29	5	–
Duty on British coals				324	16	9
The rector of the University to the account of the agent in London				100	–	–
Proceeds of unclaimed goods recovered from the sea				3	11	6¾
Loan in British currency from the Commissariat chest				15,000	–	–
Total £.				193,835	17	10¾

Total withdrawn from the treasure vault during the present year £. 55,000

Cr.	£.	s.	d.	£.	s.	d.
ARREARS OF FORMER YEARS.						
Established Salaries:						
Public instruction—University and Lyceum	13	17	2			
Judicial—Courts of justice	–	12	3			
Fixed Allowances:						
Pensions { Civil	869	17	7			
Pensions { Military	19	7	10			
Burthens—Interest on ancient loans	69	10	1			
Special:						
Settlement of a blockade claim	300	–	–			
Total Arrear				1,273	4	11

Cr.

EXPENDITURE OF THE CURRENT YEAR.

		£.	s.	d.	£.	s.	d.
Established Salaries:							
Civil	Governor's establishment	5,300	19	–			
	Chief Secretary's office	3,033	13	10			
	Treasury	901	13	7			
	Andit-office	980	–	–			
Revenue	Customs	2,004	18	5			
	Land revenue	2,594	–	–			
Judicial	Courts of justice	6,432	11	1			
	Interior police	7,293	11	8			
	Marine police, including quarantine	6,291	–	4			
Ecclesiastical		466	15	–			
Public instruction	University and Lyceum	2,714	19	5			
	Primary schools	697	1	8			
	Public library	210	–	–			
Charitable institutions		4,182	9	–			
Supplementary Salaries:							
Civil	Chief Secretary's office	150	–	–			
Fixed Allowances:							
Civil	Governor's establishment	224	8	–			
	Chief Secretary's office	13	6	8			
Revenue	Customs	24	–	–			
	Land revenue	151	10	11½			
Judicial	Courts of justice	138	6	8			
	Interior police	232	3	–			
	Marine police, including quarantine	126	6	4			
Ecclesiastical		75	–	–			
Charitable institutions		186	3	–			
Pensions:							
Civil		7,832	16	11¾			
Military		1,360	14	2¾			
Burthens	Charges on Crown property	1,212	16	4¾			
	Interest on ancient loans	1,952	9	11½			
Allowance to the British Vice-Consul at Bugia		100	–	–			

CONTINGENCIES.

Ordinary:							
Civil	Governor's establishment	36	18	1			
	Chief Secretary's office	63	2	2			
	Treasury	35	16	3½			
	Audit-office	20	3	1			
Revenue	Customs	49	–	2			
	Land revenue	249	19	11¾			
Judicial	Courts of justice	339	8	5			
	Interior police	319	16	6¼			
	Marine police, including quarantine	374	14	6¼			
Public instruction	Primary schools	279	19	10½			
	Public library	20	–	–			
Charitable institutions		204	18	–¾			
Specific:							
Stationery and printing		737	19	5			
Hire of extra overseers of deliveries		248	10	–			
Repairs of property on rent		2,474	10	1			
Repairs of property not producing rent		1,025	7	7¾			
Repairs of streets, roads, moles, aqueducts, cisterns, and sewers		3,199	19	1			
Lighting and cleansing the streets		1,521	14	8¾			
Lighting the lighthouse		100	12	10½			
Deepening and clearing the harbours		1,149	15	7½			
Clothing and arming the police force		579	12	8			
Rent and incidents of police stations		211	5	3¼			
Maintenance of prisoners		944	7	6¾			
Daily hire of quarantine guards, boats, and labourers		1,146	17	–¾			
Alms to the poor		3,174	19	3½			
Maintenance and care of patients and inmates of the hospitals and asylums		9,320	15	3½			
Maintenance of distressed Maltese abroad and on passage home		615	10	5¼			
Refund of colonial revenue, drawbacks, &c.		4,674	9	–			
Extraordinary:							
Building a prison on the Corradino Hill		446	9	5			
Constructing a line of aqueduct from "Fauara" to the Three Cities		3,554	2	2¼			
Improvement of certain streets in town		1,438	15	8¼			
Restoring the pavement of St. John's Church		199	19	9¾			

(*continued*)

Appendix, No. 4.

MALTA.

Estimates, 1844.

	£. s. d.	£. s. d.
Extraordinary—*continued.*		
Substantial repairs in the hospitals and asylums	274 17 10	
Substantial repairs in the magazines of the Lazaretto	249 18 11	
Renewing the roofs of three rooms in the Government palace	247 5 –¾	
Outfit of the new steam dredging vessel	349 14 6	
Extending the breakwater at Gozo	99 18 5¾	
Cost and repair of furniture for the Government palace of Valletto	100 8 4½	
Hire of Customs bonding warehouse	12 – –	
Cost of utensils for the Customs	39 12 –	
Expense of proceedings at law	80 13 1	
Remuneration and expenses of an investigation and report made in Great Britain on the draft of a criminal code for Malta	265 – –	
Remuneration for copying work connected with the projected criminal code	53 – –	
Remuneration and expenses of a commission for visiting the acts of notaries	35 15 8¾	
Expense attendant upon an inquiry into the state of the primary schools	30 – –	
Subsidy in aid of the fund of the infant school in Valletta	50 – –	
Extra and occasional remuneration in the charitable institutions	302 9 10	
Remuneration for special work in the Land Revenue-office	40 – –	
The usual expenses of certain public festivals	103 1 11	
Donation of Government as landed proprietor to the Agricultural Society of Malta	80 – –	
Passage and maintenance of prisoners sent from Tunis hither	3 15 –	
Allowance to the police force out of judicial fines and forfeitures	18 13 3	
Special:		
Compensation to the military chest for coast guards furnished by the Maltese regiment	1,200 – –	
Contribution in aid of military service	5,000 – –	
Remittances to the agent in England for general service	3,550 – –	
Redemption of burthens, under the head of interest on ancient loans	10 10 11¼	
Acquisition of a farm containing one of the springs to be conveyed through the Fauara aqueduct	916 13 4	
Loss by the reduction in the legal current rate of Spanish and South American dollars	1,847 9 –	
In part disbursement of the sum required for fitting up, at the charge of the Civil Government, officers' quarters at Senglea, towards carrying into effect an exchange of landed property with the Naval and Ordnance departments	1,096 18 11	
Total Expenditure of the Current Year		111,701 1 8
	£.	112,974 6 7
Advances and Payments on Account.		
Refund of sums deposited under the orders of the courts of judicature		20,801 6 4
Remittance to the Admiralty		30 15 –
Salvage of unclaimed goods recovered from the sea		1 3 10¼
Special remittance to the agent in England of the amount deposited by the rector of the university		100 – –
Allowance to Mahomed ex-Bey of Bengasi, recoverable from the Foreign department		250 – –
Advances for the service of the land revenue		3,210 – –
Advance for the service of the courts of justice		50 – –
Advance for the ecclesiastical service		600 – –
Repayment on account of the loan from the commissariat chest		5,000 – –
Shipment of specie to the agent in England		10,494 15 10

Cr.

	£. s. d.	£. s. d.
BALANCE remaining on the 31st December 1844.		
In the Treasury:	£. s. d.	
In British silver currency - - -	989 1 2	
In British copper currency - - -	24 2 8	
Sundry special deposits, sealed up after being counted, in order to be restored in identity, viz.		
54 Spanish and 11,031 South American dollars - £. 2,309 7 6		
In British currency - - 18 11½		
	2,310 6 5½	
	3,323 10 3½	
In the Treasure Vault:		
41,000 Spanish pillar dollars - - -	8,541 13 4	
90,029 South American dollars - -	18,756 - 10	
In British silver currency - - -	4,750 - -	40,323 10 3½
In British copper currency - - -	900 - -	
In Maltese silver coins - - -	2,900 - -	
5,531 Sicilian dollars, at 4*s.* 2*d.** - -	1,152 5 10	
	37,000 - -	
TOTAL - - - £.		193,835 17 10¾

TOTAL deposited in the treasure vault during the present year - - - £. 59,500.

I, Francesco Dalmas, do solemnly and sincerely declare that the foregoing is a just and true statement of my account as cashier of the Colonial Treasury at Malta, from 1st January to 31st December 1844, and I make this solemn declaration, conscientiously believing the same to be true.

F. Dalmas.

Declared before me, at Malta, this 12th day of February 1845.

G. Bonavia, Gen. Mag.

I, William Henry Thornton, Auditor-general, do certify that I have carefully examined the several entries appearing on both the debit and credit sides of the foregoing account, and having compared the same with the original accounts of the several public departments, as audited in my office, have found them to agree; and I do further certify that proper accounts of particulars, authorities, and vouchers, in conformity to the regulations of Government, have been exhibited to me in support of the several articles of charge and discharge therein contained.

W. H. Thornton.

Valletta, 10 March 1845.

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* This rate of 4*s.* 2*d.* for the Sicilian dollar is merely nominal.—(*Auditor*).

QUARTERLY SURVEY.—COLONIAL CHESTS, *Malta*.—Period from 1st October to 31st December 1844.

	British Gold or Silver Currency.	British Copper Currency.	Special Deposits.		Foreign and Colonial Coin.				Sterling Amount of Foreign and Colonial Coins.	Totals
			British Currency.	Spanish and South American Dollars.	Spanish Dollars.	South American Dollars.	Sicilian Dollars, at 4*s.* 2*d.*	Colonial Coins, Scudi.		
1844:	£. *s.* *d.*	£. *s.* *d.*	£. *s.* *d.*						£. *s.* *d.*	£. *s.* *d.*
1st October - - - - - - Balance - - -	1,883 11 9	68 15 3¾	1 13 8¼	18,224	41,000	132,492	- - -	749 6/12	40,155 3 2	42,109 3 11
Receipts - - - - -	37,445 5 –	927 11 2¾	- - -	- - -	- - -	15,561	5,531	49,357 6/12	8,507 5 10	46,880 2 –¾
Totals - - - £.	39,328 16 9	996 6 6½	1 13 8¼	18,224	41,000	148,053	5,531	50,107	48,662 9 –	88,989 5 11¾
Disbursements - - - -	33,589 15 7	72 3 10½	– 14 8¾	7,139	- - -	58,024	- - -	15,307	15,003 1 6*	48,665 15 8¼
Remains on the 31st December 1844 - - £.	5,739 1 2	924 2 8	– 18 11½	11,085	41,000	90,029	5,531	34,800	33,659 7 6	40,323 10 3½
Viz. In the chest of the colonial cashier - -	989 1 2	24 2 8	– 18 11½	11,085	- - -	- - -	- - -	- - -	2,309 7 6	3,323 10 3½
In the strong vault - - - - -	4,750 – –	900 – –	- - -	- - -	41,000	90,029	5,531	34,800	31,350 – –	37,000 – –

In pursuance of the instructions of the Lords Commissioners of Her Majesty's Treasury I have caused surveys to be taken on the 2d of January 1845 of the funds remaining on the commencement of that day in custody of the colonial cashier and of the officers in charge of the strong vault respectively, and having carefully inspected the Reports of the officers appointed by me to that duty, I hereby certify that I have found the results to be in strict accordance with the statement of the balances as they are shown in this Return.

P. Stuart.

By Order,
H. King, Chief Sec. to Govt.

* Includes 92 *l.* 7 *s.* 6 *d.* difference on 11,085 Spanish and South American dollars, belonging to Special Court deposits, reduced to 4 *s.* 2 *d.* each.

QUARTERLY RETURN of the MONIES Deposited in the TREASURE VAULT, *Malta*, between the 1st October and the 31st December 1844.

	British Gold and Silver Currency.	British Copper Currency.	FOREIGN AND COLONIAL COINS.					Sterling Amount of Foreign and Colonial Coins,	TOTALS.
			Doubloons.	Spanish Pillar Dollars.	South American and Mexican Dollars.	Sicilian Dollars, at 4*s.* 2*d.*	Colonial Coins, Scudi.		
1844:	£.	£.						£.	£.
October 1 - - Remained 30 September 1844	1,500	- - -	- - -	41,000	115,000	- - -	- - -	32,500	34,000
„ 14 - - Deposited - - - - -	4,000	- - -	- - -	- - -	12,000	- - -	- - -	2,500	6,500
„ 21 - - „ - - - - - -	1,400	- - -	- - -	- - -	- - -	- - -	7,200	600	2,000
„ 28 - - „ - - - - - -	550	- - -	- - -	- - -	6,000	- - -	2,400	1,450	2,000
„ 29 - - „ - - - - - -	1,600	- - -	- - -	- - -	- - -	- - -	4,800	400	2,000
November 11 - - „ - - - - - -	- - -	- - -	- - -	- - -	2,400	- - -	- - -	500	500
„ 19 - - „ - - - - - -	550	- - -	- - -	- - -	1,200	- - -	2,400	450	1,000
„ 25 - - „ - - - - - -	5,425	900	- - -	- - -	1,320	- - -	4,800	675	7,000
December 10 - - „ - - - - - -	400	- - -	- - -	- - -	- - -	- - -	7,200	600	1,000
„ 23 - - „ - - - - - -	1,325	- - -	- - -	- - -	109	5,531	6,000	1,675	3,000
TOTALS - - - £.	16,750	900	- - -	41,000	138,029	5,531	34,800	41,350	59,000
Withdrawn under various dates within the above period - - - - - - - - - -	12,000	- - -	- -	- - -	48,000	- - -	- - -	10,000	22,000
Remains on the 31st December 1844 - - - £.	4,750	900	- - -	41,000	90,029	5,531	34,800	31,350	37,000

G. Bouaira, Superintendent of Quar. and Mar. Police.
Wm. Sim, Assistant Secretary to Government.
Fra. Dalmas, Cashier.

Appendix, No. 4.

MALTA.

Estimates, 1845.

ESTIMATES of the RECEIPT and EXPENDITURE for the Year 1845.

AN ADDRESS by his Excellency the Governor of *Malta*, on his laying before the Council of Government the Estimates of Colonial Revenue and Expenditure for the Year 1845.

Gentlemen,

YOU have already been furnished with printed copies of the Estimate of Colonial Expenditure for the year 1845 (Estimate (B.), for the consideration of which your attendance has been requested on the present occasion. It amounts to 101,453 *l.* 10 *s.* 6 *d.*, being about 30 *l.* within the total of the Estimate for the current year.

The comparison of the scheduled, or established services for the two years is as follows :—

	1844.			1845.		
	£.	*s.*	*d.*	£.	*s.*	*d.*
Established salaries - - -	42,982	19	–	43,196	5	–
Supplementary salaries - - -	150	–	–	150	–	–
Fixed allowances and charges - -	18,378	7	3	18,301	5	6
£.	61,511	6	3	61,647	10	6

This shows an increase of 136 *l.* 4 *s.* 3 *d.*; but you will remark that last year there was a reduction of 256 *l.* 2 *s.* 4 *d.*, when it was observed that room was thereby left for the admission of various pensions, by transfer from the registry fund of the superior civil courts of justice, in case a new scheme proposed for the establishment of the registries of the same courts should meet the approval of Her Majesty's Government. I have now to add that the required sanction having been received, those pensions are included, leaving 120 *l.* of the aforesaid diminution, which covers the redemption of 82 *l.* yearly charge referred to in my predecessor's address to you on the 26th April 1843, as a saving adequate to compensate the future ordinary annual expense of the Fauara aqueduct, now in the progress of construction.

The comparison of the contingencies, in their several branches, is the following :—

	1844.			1845.		
	£.	*s.*	*d.*	£.	*s.*	*d.*
Ordinary - - - - -	2,054	–	–	2,079	–	–
Specific - - - - -	27,394	–	–	27,222	–	–
Extraordinary - - - -	4,324	–	–	4,305	–	–
£.	33,772	–	–	33,606	–	–

Referring to the specific contingencies, I have to observe that the sum of 1,500 *l.* inserted for the service of "deepening and clearing the harbours," is the same as was included in the estimates of the two previous years, but which has only been availed of to a certain extent, while the fitting out of the new dredging vessel with steam-engine and apparatus remained incomplete. The vessel is now in a fit state to work, though not yet sufficiently furnished with appendages. It, however, seems advisable that these should not be provided until the working of the vessel has been well tried, in order that the wants for this service may be the more correctly ascertained. In the meantime, the limit of 1,500 *l.* has been retained as the amount afforded by present means, to which the expense of working the vessel must for the present be restricted during as many months as the money will last with good economy, and not as founded upon an estimate of what might be conveniently done within the year, the expense of which would be much greater. It should be borne in mind that the sum of 1,500 *l.* covers every charge for the dredging service, whether by the steam-vessel or the old lighters, including the salaries formerly borne on the establishment.

Upon the extraordinary contingencies I need scarcely make any remark, as they have been strictly limited to the resources safely to be relied upon, particularly as the public works might be advantageously accelerated out of a larger provision of funds. All the extraordinary works included in the present estimate are continued or deferred works—namely, on the streets, the hospitals, the lazaretto, the public cisterns, the pavement of St. John's church, and the breakwater at Gozo.

Under the head of Special Services, are included the annual subsidies to the commissariat chest, amounting to 6,200 *l.* which remain unaltered from last year's estimate.

Following the plan hitherto in practice, of estimating our future ways and means upon the average produce of the existing sources of income, as derived during the past years, a course

course which approximates the more to correctness as it advances, I have caused to be prepared the estimate of revenue (Estimate (A.) which I now lay before you, of the net amount expected to accrue within the year 1845, founded upon the experience of the last six years. This estimate amounts to 104,242 *l.*, the average being increased to the small extent of 25 *l.* above the estimate for the current year, though still within 360 *l.* of the net amount realized in 1843.

Palace, Valletta, 22 June 1844. *P. Stuart.*

ESTIMATE (A.)

An Estimate of the Amount of Receipts expected to be realized from the Revenue of the Island of *Malta* and its Dependencies during the Year 1845, founded on the Average Produce of the Sources of Income now existing, as derived during the last Six Years, after deduction of Drawbacks.

	Average of the Four Years 1838 to 1841.	Actual Receipts of 1842.	Actual Receipts of 1843.	Average of the Six Years *.
Import Duties on	£.	£.	£.	£.
Beer	259	276	236	258
Cattle	1,174	2,870	424	1,332
Grain and its produce	35,145	39,098	34,902	35,764
Olive oil	1,026	1,189	1,150	1,074
Potatoes	441	902	462	521
Pulse and seeds	3,160	5,249	5,083	3,829
Spirits	5,433	7,408	6,819	5,993
Vinegar	108	83	123	106
Wine	16,358	18,726	17,496	16,942
Total Import Duties £.	63,104	75,801	66,695	65,819
Tonnage dues	3,715	4,618	3,817	3,882
Quarantine dues	3,205	3,856	3,169	3,308
Office fees of the Customs	82	79	102	85
Transfer duty on immovable property	815	574	733	761
Auction duty	173	338	219	208
Licences	1,604	1,708	1,731	1,642
Judicial dues	2,822	2,431	2,617	2,723
Post-office	175	169	112	163
Public registry of contracts	124	130	137	127
Fees on patents and other documents	109	132	139	118
Land revenue—rents	23,955	22,712	23,021	23,592
Store-rent of bonded goods	588	654	675	614
Total from Regular Sources £.	100,471	113,202	103,167	103,042*
Subsidy from the revenue of separate charitable funds in aid of the Government charities, judicial fines and forfeitures, and other casual receipts say				1,200
Total estimated as available for the Service of the Year 1845 £.				104,242

* 1838 £. 99,694
1839 96,504
1840 92,051
1841 113,637
1842 113,202
1843 103,167

6) 618,255 (103,042

Chief Secretary's Office, Valletta, 12 June 1844.

By command of his Excellency the Governor,
H. Greig, Chief Secretary to Government.

ESTIMATE (B.)

AN ESTIMATE of the probable Amount of EXPENDITURE of the Government of *Malta* and its Dependencies, from the 1st January to the 31st December 1845, which is intended to be charged on the Colonial Revenue for the same Year.

DEPARTMENTS OR BRANCHES.	REFERRING TO DETAILS NUMBERED				TOTALS.
	I. Established Salaries.	II. Supplementary Salaries.	III. Fixed Allowances and Charges.	IV. Contingencies.	
	£. s.	£.	£. s. d.	£.	£. s. d.
1. Governor's Establishment	5,301 5	- -	224 6 8	65	5,590 11 8
2. Chief Secretary's Office	3,015 –	150	13 6 8	1,050	4,228 6 8
3. Treasury	913 –	- -	- - -	36	949 – –
4. Audit Office	980 –	- -	- - -	30	1,010 – –
5. Customs	2,007 –	- -	24 – –	350	2,381 – –
6. Land Revenue and Public Works	2,594 –	- -	152 – –	13,250	15,996 – –
7. Courts of Justice	6,435 5	- -	163 6 8	300	6,898 11 8
8. Interior Police	7,333 –	- -	232 3 –	2,110	9,675 3 –
9. Marine Police and Quarantine	6,292 –	- -	164 3 4	1,417	7,873 3 4
10. Ecclesiastical	466 15	- -	135 – –	- -	601 15 –
11. University and Lyceum	2,717 –	- -	- - -	- -	2,717 – –
12. Primary Schools	775 –	- -	- - -	278	1,053 – –
13. Public Library	210 –	- -	- - -	20	230 – –
14. Charitable Institutions	4,157 –	- -	212 19 –	13,700	18,069 19 –
15. Pensions	- - -	- -	13,298 9 11	- -	13,298 9 11
16. Burthens on Crown Property	- - -	- -	1,254 15 6	- -	1,254 15 6
17. Interest on ancient loans	- - -	- -	2,064 4 9	- -	2,064 4 9
18. Agent-general in London	- - -	- -	262 10 –	- -	262 10 –
19. Vice-consul at Bougia	- - -	- -	100 – –	- -	100 – –
Allowed to cover any necessary expense not separately estimated for	- - -	- -	- - -	1,000	1,000 – –
£.	43,196 5	150	18,301 5 6	33,606	95,253 10 6
Special Services:					
Annual compensation to the commissariat chest, in consideration of an augmentation made to the strength of the Royal Malta Fencible Regiment, to enable it to furnish the coast guards, the same being required to prevent breaches of the quarantine and revenue laws					1,200 – –
Annual contribution to the same chest, in aid of the military service of these islands					5,000 – –
TOTAL intended to be charged on the Revenue of the Year 1845 £.					101,453 10 6

By command of his Excellency the Governor,

H. Greig,
Chief Secretary to Government.

Chief Secretary's Office,
Valetta, 12 June 1844.

DETAIL, No. I.

DETAIL, No. I.

A DETAIL of the probable Amount of EXPENDITURE in *Malta*, as estimated for the Year 1845, in the Class of Established Salaries, and intended to be charged on the Colonial Revenue for the same Year.

	£. s.	£. s.
1. GOVERNOR'S ESTABLISHMENT.		
His Excellency the Governor	5,000 –	
Palace lamplighter, 38 *l.* 12 *s.*; three messengers, 51 *l.* 9 *s.*, 46 *l.* 6 *s.*, and 41 *l.* 3 *s.*	177 10	
Coxswain of the governor's barge, 48 *l.* 15 *s.*; four boatmen at 20 *l.*	123 15	
		5,301 5
2. CHIEF SECRETARY'S OFFICE.		
Chief secretary to Government	1,000 –	
Assistant secretary and clerk of the council	500 –	
Second assistant	350 –	
Seven clerks, 180 *l.*, 160 *l.*, 130 *l.*, 120 *l.*, 100 *l.*, 100 *l.*, and 70 *l.*	860 –	
Four messengers, 40 *l.*, 35 *l.*, 30 *l.*, and 30 *l.*	135 –	
Post-office: two clerks, 80 *l.*, and 60 *l.*; messenger, 30 *l.*	170 –	
		3,015 –
3. TREASURY.		
Cashier	350 –	
Chief clerk	200 –	
Three clerks, 110 *l.*, 90 *l.*, and 75 *l.*	275 –	
Messenger, 36 *l.*; guardian, 26 *l.*; money porter, 26 *l.*	88 –	
		913 –
4. AUDIT OFFICE.		
Auditor-general	600 –	
Three clerks, 150 *l.*, 110 *l.*, and 90 *l.*	350 –	
Messenger	30 –	
		980 –
5. CUSTOMS.		
Collector	500 –	
First clerk, 160 *l.*; cashier, 130 *l.*	290 –	
Five clerks, 90 *l.*, 70 *l.*, 55 *l.*, 50 *l.*, and 42 *l.*	307 –	
Gauger, 84 *l.*; assistant gauger, 60 *l.*	144 –	
Two messengers at 30 *l.*	60 –	
Head storekeeper	120 –	
Three assistant storekeepers, 65 *l.*, 60 *l.*, and 50 *l.*	175 –	
Four overseers of deliveries, at 50 *l.*	200 –	
Three guardians of stores, 36 *l.*, 30 *l.*, and 30 *l.*	96 –	
Searcher	70 –	
Overseer of weighers, 30 *l.*; overseer of measures, 15 *l.*	45 –	
		2,007 –
6. LAND REVENUE AND PUBLIC WORKS.		
Collector	450 –	
First clerk, 160 *l.*; notary, and keeper of archives, 150 *l.*	310 –	
Eight clerks, 120 *l.*, 100 *l.*, 75 *l.*, 70 *l.*, 65 *l.*, 50 *l.*, and 50 *l.*	630 –	
Three office messengers, 30 *l.*, 30 *l.*, and 25 *l.*	85 –	
Three summoning messengers, 20 *l.*, 15 *l.*, and 15 *l.*	50 –	
Three country messengers at 10 *l.*	30 –	
Land surveyor (peritos)	85 –	
Superintendent of works	300 –	
Two assistants to ditto 120 *l.*, and 70 *l.*	190 –	
Two overseers of works, 60 *l.* and 45 *l.*	105 –	
Guardian of stores 35 *l.*, porter of stores 25 *l.*	60 –	
Three guardians of the aqueducts at 42 *l.*	126	
Two assistant guardians of the aqueducts at 24 *l.*	48 –	
Head gardener of public garden, Floriana	26 –	
Three labourers in same garden at 21 *l.*	63 –	
Keeper of the lighthouse	36 –	
		2,594 –
7. COURTS OF JUSTICE.		
Superior courts:		
President, 600 *l.*; five judges at 450 *l.*	2,850 –	
Crown advocate 400 *l.*, his assistant 200 *l.*	600 –	
Advocate for the poor	83 7	
Criminal Court registrar, 82 *l.* 6 *s.*; interpreter, 41 *l.* 3 *s.*; clerk, 41 *l.* 3 *s.*; marshal, 60 *l.*; porter, 30 *l.* 18 *s.*	255 10	
Messenger to the Crown advocate	20 –	

(*continued*)

Appendix, No. 4.

MALTA.

Estimates, 1845.

	£. s.	£. s.
Inferior courts:		
Four magistrates at 220 *l.*	880 –	
Additional to one of the said magistrates, to equalize his present salary to that previously received by him in another situation	37 3	
Three magistrates for Gozo, 180 *l.*, 180 *l.*, and 160 *l.*	520 –	
Seven syndics of country districts at 80 *l.*	560 –	
Assistant in Gozo to the Crown advocate	80 –	
Advocate for the poor in Gozo	10 –	
Five registrars 92 *l.* 12 *s.*, 61 *l.* 15 *s.*, 61 *l.* 15 *s.*, 51 *l.* 9 *s.*, and 51 *l.* 9 *s.*	319 –	
Clerk, 51 *l.* 9 *s.*; interpreter, 41 *l.* 3 *s.*: assistant registrar, 25 *l.* 15 *s.*	118 7	
Four porters and messengers, 36 *l.*, 35 *l.*, 15 *l.* 9 *s.*, and 15 *l.* 9 *s.*	101 18	
		6,435 5
8. Interior Police.		
Inspector, 450 *l.*; inspector for Gozo, 320 *l.*	770 –	
First clerk, 150 *l.*; five clerks 100 *l.*, 70 *l.*, 60 *l.*, 50 *l.*, and 40 *l.*	470 –	
Two clerks of markets 100 *l.* and 60 *l.*; two messengers at 30 *l.*	220 –	
Physician (including for quarantine duty)	200 –	
Six gaolers, 100 *l.*, 60 *l.*, 60 *l.*, 40 *l.*, 40 *l.*, and 30 *l.*	330 –	
Clerk of prison 50 *l.*; porter of prison 30 *l.*	80 –	
Matron over female convicts	20 –	
First adjutant, 150 *l.*; adjutant for Cottonera, 130 *l.*; for Gozo, 70 *l.*	350 –	
Seven country adjutants at 50 *l.*	350 –	
Two sub-adjutants for Gozo at 36 *l.*	72 –	
Three sergeants major at 45 *l.*	135 –	
Thirty sergeants at 36 *l.*; four for Gozo at 26 *l.*	1,184 –	
One hundred and forty-five constables at 20 *l.*	2,900 –	
Fourteen constables for Gozo at 18 *l.*	252 –	
		7,333 –
9. Marine, Police, and Quarantine.		
Superintendent	400 –	
Chief clerk and secretary to the Board of Health	200 –	
Four clerks, 80 *l.*, 75 *l.*, 70 *l.*, and 30 *l.*	255 –	
Two messengers, 36 *l.* and 30 *l.*	66 –	
Captain of the ports, 300 *l.*; his assistant, 200 *l.*	500 –	
Captain of the Lazaretto	250 –	
Two clerks, 75 *l.* and 60 *l.*; clerk of clearances, 50 *l.*	185 –	
Head keeper of the Coradino Parlatorio	55 –	
Fumigator, 50 *l.*; four letter-sorters at 50 *l.*	250 –	
Keeper of the Lazaretto Parlatorio	36 –	
Adjutant of marine police	135 –	
Two sub-adjutants of marine police at 70 *l.*	140 –	
Searcher	65 –	
Two pilots at the palace tower at 46 *l.*	92 –	
Guardian of the powder magazine, 36 *l.*; porter of ditto, 26 *l.*	62 –	
Thirteen barrier keepers, three at 36 *l.*, and ten at 31 *l.*	418 –	
Nine sergeants; four at 42 *l.*, two at 40 *l.*, and three at 36 *l.*	356 –	
Twenty-eight boatmen; 24 at 32 *l.*, and four at 29 *l.*	884 –	
Thirty-two revenue guards at 24 *l.*	768 –	
Fifty-seven quarantine guards; seven at 25 *l.*, and 50 at 20 *l.*	1,175 –	
		6,292 –
10. Ecclesiastical.		
Chaplain to Government, 450 *l.*; his clerk, 16 *l.* 15 *s.*		466 15
11. University and Lyceum.		
Rector	300 –	
Secretary and keeper of archives, 60 *l.*; procurator, 35 *l.*	95 –	
Porter and messenger, 30 *l.*; servant, 20 *l.*	50 –	
Fourteen professors; namely, of English literature, 160 *l.*; law, two at 160 *l.* each; mathematics and physic, 120 *l.*; medicine, 120 *l.*; anatomy and surgery, 120 *l.*; political economy, 80 *l.*; Latin and Italian literature, 80 *l.*; theology, two at 80 *l.* each; logic, 70 *l.*; midwifery, 40 *l.*; chemistry, 60 *l.*; botany, 60 *l.*	1,390 –	
Fourteen teachers; namely, of Latin, 70 *l.*; his assistant, 60 *l.*; navigation, 70 *l.*; English, 60 *l.*; Italian, 50 *l.*; French, 50 *l.*; Hebrew, 50 *l.*; Arabic, 50 *l.*; ancient and modern Greek, 50 *l.*; arithmetic, 50 *l.*; geometry, 50 *l.*; drawing, 50 *l.*; history and geography, 50 *l.*; writing, 40 *l.*	750 –	
Dissector, 25 *l.*; two prefects, 35 *l.* and 40 *l.*	100 –	
Keeper of the anatomical theatre	20 –	
Servant at the chemical laboratory	12 –	
		2,717 –
12. Primary Schools.		
Fifteen masters and assistants; one at 50 *l.*, one at 45 *l.*, 10 at 35 *l.*, one at 30 *l.*, and two at 15 *l.*	505 –	
Thirteen mistresses and assistants; one at 40 *l.*, 10 at 20 *l.*, and two at 15 *l.*	270 –	
		775 –

	£. s.	£. s. d.
13. Public Library.		
Librarian, 150 *l.*; deliverer of books, 40 *l.*; porter, 20 *l.* - - - - -		210 - -
14. Charitable Institutions.		
Purveyor, 250 *l.*; deputy purveyor and clerk for Gozo, 60 *l.* - -	310 -	
Six clerks, 120 *l.*, 110 *l.*, 100 *l.*, 72 *l.*, 72 *l.*, and 60 *l.* - - - -	534 -	
Storekeeper, 72 *l.*; messenger, 25 *l.* - - - - - - - -	97 -	
Hospitals of Valletta:		
Physician, 125 *l.*; two surgeons, 200 *l.* and 125 *l.* - - -	450 -	
Twelve hospital assistants; three at 62 *l.*, one at 52 *l.*, four at 42 *l.*, one at 37 *l.*, one at 32 *l.*, and two at 31 *l.* - - - - -	537 -	
Apothecary, 85 *l.*; his assistant, 60 *l.* - - - - -	145 -	
Four chaplains at 26 *l.* - - - - - - - - -	104 -	
Thirty menials and labourers, of different classes; four at 30 *l.*, 19 at 25 *l.*, six at 20 *l.*, and one at 18 *l.* - - - - -	733 -	
Ten female servants at 15 *l.* - - - - - - - -	150 -	
Hospital of Santo Spirito—		
Physician and Surgeon, 60 *l.*, his assistants, 35 *l.* - - -	95 -	
Chaplain, 15 *l.*, three menials at 10 *l.* - - - - -	45 -	
Hospital of Gozo:		
Physician and surgeon - - - - - - - - -	60 -	
Assistant and apothecary, 30 *l.*; chaplain, 15 *l.* - - - -	45 -	
Seven menials, 20 *l.*, 18 *l.*, 18 *l.*, 15 *l.*, 12 *l.*, 12 *l.*, and 10 *l.* - -	105 -	
Public dispensary: Apothecary, 30 *l.*; porter, 20 *l.* - - - -	50 -	
Ospizio and House of Industry:		
Physician, 50 *l.*; two chaplains at 26 *l.* - - - - -	102 -	
Steward, 48 *l.*; under-steward, 36 *l.*; schoolmistress, 20 *l.* - -	104 -	
Twelve menials; two at 30 *l.*, two at 25 *l.*, two at 24 *l.*, one at 21 *l.*, one at 20 *l.*, two at 18 *l.*, and two at 15 *l.* - - - -	265 -	
Lunatic asylum:		
Physician - - - - - - - - - - - -	55 -	
Keeper of maniacs, 55 *l.*; his three assistants, 31 *l.*, 25 *l.*, and 25 *l.*	136 -	
Female keeper of maniacs, 20 *l.*; her assistant, 15 *l.* - - -	35 -	
		4,157 - -
Total - - - £.		43,196 5 -

Note.—All the foregoing rates of salary are borne on the Schedule of Fixed Establishment, having already received the sanction of Her Majesty's Government.

DETAIL, No. II.

A Detail of the probable Amount of Expenditure in *Malta*, as estimated for the Year 1845, in in the Class of Supplementary Salaries, and intended to be charged on the Colonial Revenue for the same Year.

Particulars of the Departments and Salaries.	Totals.	Remarks.
2. Chief Secretary's Office.	£.	
Two clerks, partly attached to the Council Office and partly to the Chief Secretary's Office -	150	The present distribution of this sum is 80 *l.* to one clerk and 70 *l.* to the other.
Total - - - £.	150	

DETAIL, No. III.

A Detail of the probable Amount of Expenditure in *Malta*, as estimated for the Year 1845, in the Class of Fixed Allowances and Charges, and intended to be charged on the Colonial Revenue for the same Year.

	£. s. d.	£. s. d.
1. Governor's Establishment.		
Allowance for the maintenance of the gardens of St. Antonio - -	200 - -	
Allowance to one corporal and four privates of the garrison for doing duty as mounted orderlies - - - - - - - - -	24 6 8	
		224 6 8
2. Chief Secretary's Office.		
Allowance instead of house-rent to the present first assistant secretary - - -		13 6 8
5. Customs.		
Allowance instead of house-rent to the present collector - - - - -		24 - -
6. Land Revenue and Public Works.		
Compensatory allowances for calesse-hire and other official expenses, namely, to the collector, 50 *l.*; collecting clerk in Gozo about 52 *l.*; superintendent of works, 30 *l.*; and land surveyor (perito), 20 *l.* - - - - - - - - -		152 - -

(*continued*)

Appendix, No. 4.

MALTA.

Estimates, 1845.

	£.	s.	d.	£.	s.	d.
7. Courts of Justice.						
Compensatory allowances for calesse-hire and other official expenses, namely, to the Crown advocate, 50*l.*; his assistant in Gozo, 10*l.*; seven syndics at 10*l.* each	130	–	–			
Remuneration to the registrar of the Court of Special Commission, at 8*l.* 6*s.* 8*d.* per session, calculating upon four sessions in the year	33	6	8			
				163	6	8
8. Interior Police.						
Compensatory allowances for calesse-hire and other official expenses, namely, to the inspector, 30*l.*; inspector for Gozo, 20*l.*; first adjutant, 15*l.*; seven country adjutants and adjutant for Gozo at 10*l.* each	145	–	–			
Allowance for ecclesiastical service in the prisons	40	–	–			
Allowance to a medical practitioner for professional service connected with the police at Gozo	15	–	–			
Allowance to the overseer of the fortifications of Città Notabile, 1*l.* 5*s.* 3*d.*; and to his assistant, 17*s.* 9*d.*	2	3	–			
Allowance instead of house-rent to the former deputy inspector-general of police	30	–	–			
				232	3	–
9. Marine Police and Quarantine.						
Allowance for ecclesiastical service in the Lazaretto	30	–	–			
Allowance to the officer for the time being, passing the night in the Lazaretto in charge thereof, 1*s.* 8*d.* each night	30	8	4			
Allowance to the guardian for the time being, officiating in the fumigating office, 2*l.* 18*s.* 4*d.* per mensem	35	–	–			
Allowance to the marine police sergeant for the time being, officiating as guardian of the Port of Migiarro in Gozo, varying from 8*l.* to	14	–	–			
Allowance for horse-hire to three officers for the time being, visiting the guard stations on the coasts	54	15	–			
				164	3	4
10. Ecclesiastical.						
Allowance instead of house-rent to the present Government chaplain	45	–	–			
Allowance for imparting spiritual assistance to the Maltese residing in the states of Tunis (60*l.*) and Tripoli (30*l.*)	90	–	–			
				135	–	–
14. Charitable Institutions.						
Compensatory allowance for calesse-hire to one of the committee visiting the hospital of Santo Spirito at Notabile	40	–	–			
Allowances to four medical practitioners for out-door attendance on the poor	34	–	–			
Allowances to 16 inmates officiating as servants in the asylums	55	10	–			
Allowances to inmates superintending the working branches of the House of Industry	40	–	–			
Allowance for extra assistance in the school of the House of Industry	10	–	–			
Allowance to the capuchins for the time being, officiating as chaplains in the House of Industry and Lunatic Asylum, at 2*l.* 2*s.* 5*d.* per mensem	25	9	–			
Allowance instead of house-rent to the present physician of the Ospizio	8	–	–			
				212	19	–

15. Pensions.

Note.—The total annual rate of pensions since last estimate was laid before the Council, in June 1843, is increased from 13,233*l.* 10*s.* 11*d.* to 13,298*l.* 9*s.* 11*d.*; which present state is taken for the Estimate of 1845, being as follows:

	£.	s.	d.
Mr. R. R. Wood	1,000	–	–
Sir John Stoddart	650	–	–
Sir Frederick Hankey	625	–	–
Sir Wm. K. Ball	600	–	–
Rev. Francis Laing	400	–	–
Sir Richard Plasket	300	–	–
Sir Agostino Randon	250	–	–
Mr. John Mackenzie	250	–	–
Mr. James Calvert	250	–	–
Mr. George Ward	200	–	–
Mr. James Somerville	180	–	–
Cav. G. Parisio Moscati	110	–	–
Capt. Fred. Hunn, R.N.	100	–	–
Mr. Gio. Batt. Schembri	100	–	–
Canon Em. Rosignaud	100	–	–
Mr. Luigi Mifsud	90	–	–
March. G. Testaferrata	85	15	–
Conte Bald. Sant	85	15	–
Sir Gius. Testaferrata	85	15	–
Barone Pasq. Sceberras	85	15	–
Dr. Vincenzo Azopardi	80	–	–
Dean Giuseppe Bellanti	64	–	–
Mr. Frederick Ross	63	15	8
Mr. Aless. Gusman	61	–	
Mr. Luigi Ricca	60	–	
Mr. Giuseppe Camilleri	60	–	
Mr. Michele Micallef	60	–	
Mr. William Lewis	60	–	
Mr. Antonio Troisi	58	–	
Dr. Giuseppe Schembri	57	10	
Dr. Eman. Caruana	55	–	
Mr. Gio. Maria Zammit	54	–	
Mr. Vincenzo Galea	52	–	
Fra Baldassare Scolara	50	–	
Com. Emanuele Borg	50	–	
Mr. Emanuele Vella	50	–	
Fra Filippo Farrugia	50	–	
Fra Gregorio Casha	50	–	
Fra Gio. Batt. Baudoin	50	–	
Fra Giuseppe Ellul	50	–	
Dr. Luigi Assenza	50	–	
Fra Antonio Alagna	50	–	
Mr. Raimondo Zammit	50	–	
Mr. Giovanni Castagna	50	–	
Mr. Giuseppe Naudi	50	–	
Mr. Gio. Batt. Gatt	50	–	
	6,983	5	8

	£. s. d.	£. s. d.
Two hundred and ten pensioners, each receiving less than 50 *l.*	3,596 9 –	
Certain knights of Malta	980 – –	
The late Colonial Audit-office	188 2 6	
Military Pensions:		
Captains Saverio Mitrovich, 91 *l.* 5 *s.*; Giuseppe Fabri, 60 *l.*; and Salvatore Vella, 60 *l.*	211 5 –	
One hundred and twenty-six pensioners, each receiving less than 50 *l.*	1,192 18 7	
Annual Small Compensatory Pensions:		
For stalls formerly held in the market of Valletta	146 9 2	
		13,298 9 11
16. Burthens on Crown Property.		
Permanent Charges:		
On the property formerly belonging to—		
The Jesuits	7 2 8	
St. Paul's Grotto	526 13 4	
The treasury of the order of St. John of Jerusalem	24 6 3	
The Segrezia, or the Grand-master	16 – 7	
Various foundations	37 6 7	
Sundry allowances to the officiating priests of various government chapels, including the expense of celebrating masses and other charges	297 13 7	
T thes on various portions of property about	34 – –	
Temporary charges:		
On the property formerly belonging to the Segrezia, or the Grand-master	3 7 6	
Sundry allowances to convents and nunneries, and compensation to several individuals for land taken from them for the public service	220 5 –	
Annual donations to several churches and religious institutions, formerly charged on the suppressed universities of Valletta, Notabile and Gozo	88 – –	
		1,284 15 6
17. Interest on Ancient Loans.		
At the rate of 2½ per cent. per annum on capitals held by individuals in the late University of Valletta at the arrival of the French in 1798, and admitted to such rate of interest under the Government Proclamation of the 8th March 1805— these capitals being now reduced to 82,569 *l.* 10 *s.* 10 *d.*		2,064 4 9
18. Agent-general in London.		
His allowance for salary, office, clerks, and other charges		262 10 2
19. Vice-Consul at Bougia (in Algeria).		
His allowance (or salary) for the protection of Maltese at that sea-port		100 – –
Total		18,301 5 6

Note.—All the foregoing charges are borne on the schedule of Fixed Allowances and Charges, the same having either the direct or the implied sanction of Her Majesty's Government.

DETAIL, No. IV.

A Detail of the probable Amount of Expenditure in *Malta*, as estimated for the Year 1845, in the Class of Contingencies, and intended to be charged on the Colonial Revenue for the same Year.

Remark.—Contingencies are composed of three branches, Ordinary, Specific, and Extraordinary; the first and second being of regular, and the last of casual occurrence.

	£.	£.
1. Governor's Establishment.		
Ordinary: Expenses incidental to the governor's barge, the mounted orderlies, and other services		65
2. Chief Secretary's Office.	£.	
Ordinary: Postage of public letters and despatches, charges on forwarding letters by agents abroad, incidental charges	120	
Specific: Stationery for the public offices in general, including printing and bookbinding	930	
		1,050

(*continued*)

Appendix, No. 4.

MALTA.

Estimates, 1845.

	£.	£.
3. Treasury.		
Ordinary: Money bags, carriage of money, and incidental charges - - -		36
4. Audit Office.		
Ordinary: Binding and packing accounts, and incidental charges - - -		30
5. Customs.		
Ordinary: Repairing weights and measures, and incidental charges -	50	
Specific: Daily hire of extra overseers of deliveries - - - - -	300	
		350
6. Land Revenue and Public Works.		
Ordinary: Occasional hire of calesse, horse, or boat, as well as the expense of lodging for individuals detached on service when not provided for by personal allowances; marshal's expenses attendant on judicial proceedings; petty expenses of the public garden at Floriana and the government workshops; incidental official charges	250	
Specific:		
Repairs of property on rent - - - - - - - - - -	2,500	
Repairs of property not producing rent - - - - - -	1,000	
Repairs of streets, roads, moles, aqueducts, cisterns, and sewers -	3,200	
Lighting and cleansing the streets - - - - - - -	1,700	
Lighting the lighthouse - - - - - - - - -	150	
Deepening and clearing the harbours - - - - - -	1,500	
Extraordinary:		
Improvement, including the necessary repair of the following streets in town—		
Valletta, S. Lucia, between streets Forni and Reale - - - }	500	
„ „ Mercanti and Levante - - }		
S. Ursola „ S. Giovanni and Vescovo -	460	
S. Cristoforo „ Ponente and Marsamuscetto	140	
S. Domenico „ Forni and Mercanti - -	280	
Stretta „ Britannica and Teatro -	300	
Fontana the whole length - - - - - - -	80	
S. Giuseppe the whole length - - - - - -	100	
Vittoriosa, Britannica, between Str. Dietro il Quartiere and the Square - - - - - - - - - - - -	120	
Senglea, S. Angelo, between Str. Due Porte and the Bastion -	50	
Cospicua, Burmola „ S. Paolo and the Burmola Gate	150	
Improvement including the necessary repair of Strada San Giorgio in the Rabato of Gozo, between the square and the church -	70	
Effecting certain necessary substantial repairs in the		
Hospital for females - - - - - - - - -	100	
Apartments of the lazaretto - - - - - - - -	150	
Rendering serviceable 13 public cisterns or tanks, in Casals Zebbug, Siggieui, Zeitun, and Zabbar - - - - - - - -	200	
Towards continuing the repair of the marble pavement of St. John's Church - - - - - - - - - - - -	200	
Continuing the extension of the breakwater at the Migiarro in Gozo	50	
		13,250
7. Courts of Justice.		
Ordinary: The usual charges of proceedings before the superior criminal courts, and the inferior courts in general, and the incidental expenses of those courts -		300
8. Interior Police.		
Ordinary: Boat-hire for police service; casual hire of calesse or horse when essential for the public service, and not provided for by personal allowances; whitewashing and other minor repairs of the police buildings and prisons; removal of indigent sick persons to the hospitals, and in cases of urgency, medical or surgical assistance to any such persons, besides the care of deserted infants, until it can be obtained from the charitable institutions; minor expenses of ecclesiastical service in the prisons; incidental minor charges of the police office, the police force, the markets, the prisons, and of executive proceedings - - - - - - - - - - - -	320	
Specific:		
Clothing and arming the police force - - - - - - -	470	
Rent, lamp-oil, and incidents of police stations - - - - -	212	
Maintenance of prisoners - - - - - - - - - -	1,020	
Extraordinary: The expense of horse-races at Notabile on the 29th June, Sannat in Gozo 20th July, Rabato of Gozo 15th August, and the Pietà 16th August - - - - - - - - - - - -	88	
		2,110

	£.	£.
9. Marine Police and Quarantine.		
Ordinary: Cost of ingredients and materials for fumigation, with the other usual charges of depuration; keeping up and repairing the stock of implements and utensils required for the service of depuration, or the preservation of order and cleanliness in the lazaretto; minor necessary repairs in the lazaretto; lamp oil for the lazaretto, marine police and coast guards; remuneration for translating some bills of health, cost of flags, digging of graves, and minor official charges	400	
Specific: Daily hire (including supplementary remuneration of established guards) of quarantine guards, boats, and labourers	1,000	
Extraordinary: Expense of the regatta on the 8th September	17	
		1,417
12. Primary Schools.		
Ordinary: Cost of books, stationery, and other articles, rent of some of the school-rooms, occasional hire of assistants, and incidental charges		278
13. Public Library.		
Ordinary: Incidental minor charges		20
14. Charitable Institutions.		
Ordinary: Expenses incidental to funeral and religious rites; white-washing and minor necessary repairs of the buildings of the institutions; transport of stores, occasional removal of patients to their homes, and minor incidental charges	210	
Specific:		
Alms for distribution in monthly pittances to a number of paupers; the maximum allowance (considered equivalent to the maintenance of 600 inmates of the Ospizio and House of Industry)	3,600	
Maintenance and care of patients and inmates of the hospitals and asylums, calculated on the daily average of 460 patients in the hospitals, 750 inmates in the Ospizio and House of Industry (which number may be increased when practicable from a saving in the maximum allowance for alms), 170 patients in the lunatic asylum, and 168 foundling or deserted infants, either kept in the nursery of the House of Industry or given out to nurse. This head of service includes diet and rations of food; bedding, clothing, implements, utensils, and furniture, limited to the keeping up of the ordinary stock of such articles; washing expenses, medicines and other articles incidental to medical and surgical treatment, including the public dispensary for out-patients, and the prisons; in all (besides any saving in the alms)	8,940	
Maintenance of distressed Maltese abroad, while waiting for the passage home, on their passage home, and occasionally in quarantine after their arrival	700	
Extraordinary:		
Occasional hire of extra menials	100	
Subsidy for remuneration of medical assistants and menials employed in the wards of the clinical school, open during such time as may be appointed	80	
Expenses incidental to vaccination, including remuneration of medical practitioners in the country and Gozo, and other charges	70	
		13,700
Extraordinary: Allowed to cover any necessary expense not separately estimated for, including allowance to informers out of fines and forfeitures; or any casual expense, such as proceedings at law, the depuration of a vessel infected with plague, the maintenance of witnesses from abroad in criminal prosecutions, or any other charge which cannot be foreseen as necessarily to fall within the year 1845		1,000
Total (Ordinary 2,079 *l.*, Specific 27,222 *l.*, Extraordinary 4,305 *l.*)	£.	33,606

Note.—Drawbacks and other returns of revenue are not included, the estimated expenditure being set against the net revenue estimated to remain after allowing for such returns.

Appendix, No. 4.

MALTA.

(L.S.) *P. Stuart*, Governor.

Estimates, 1845.

A MINUTE by the Governor of *Malta*, with the Advice and Consent of the Council of Government thereof, for applying certain Sums arising from the Colonial Revenue to the Service of the Year 1845.

Preamble.

WHEREAS by instructions from Her Majesty's Government at this time in force for regulating the financial concerns of these possessions, it is among other things provided, that before the expiration of the month of June in each year, the Governor should submit to the Council of his Government an estimate of the whole expenditure not already fixed under the sanction of Her Majesty's Government, which he may think necessary to incur and recommend to be charged upon the colonial revenue for the year then next ensuing; and that he should at the same time state the portion of expenditure for the same year already fixed under the sanction aforesaid, in order that the whole amount of annual expenditure intended to be so charged should be seen in one and the same estimate: and whereas his Excellency the Governor has laid before the said Council the two annexed estimates, marked (A.) and (B.), both dated the 12th day of June 1844, and signed by the Chief Secretary to Government, the one (A.) exhibiting the sum of 104,242 *l.* expected to be realized from the revenue of these possessions during the year 1845, and the other (B.) exhibiting the sum of 101,453 *l.* 10 *s.* 6 *d.*, as the total amount of expenditure intended to be defrayed within the same year, and charged on the said estimated amount of revenue, his Excellency the Governor has been pleased, with the advice and consent of the Council of Government, to order and declare as follows:—

£. 43,196. 5 *s.* to defray the Established Salaries.

1. There shall and may be issued and applied for the service of the year 1845, out of the produce of the revenue of the same year, and under the authority and direction of the Governor or officer administering the government for the time being, any sum or sums of money not exceeding 43,196 *l.* 5 *s.*, to defray the charges classed as "Established Salaries," and particularized in Detail No. I., subjoined to the aforesaid annexed estimate of expenditure.

£. 150 to defray the Supplementary Salaries.

2. There shall and may be issued and applied in the manner aforesaid, any sum or sums of money not exceeding 150 *l.*, to defray the charges classed as "Supplementary Salaries," and particularized in Detail No. II., subjoined to the aforesaid annexed estimate of expenditure.

£. 18,301. 5 *s.* 6 *d.* to defray the Fixed Allowances and Charges.

3. There shall and may be issued and applied in the manner aforesaid, any sum or sums of money not exceeding 18,301 *l.* 5 *s.* 6 *d.*, to defray the charges classed as "Fixed Allowances and Charges," and particularized in Detail No. III., subjoined to the aforesaid annexed estimate of expenditure.

£. 33,606 to defray the Contingencies.

4. There shall and may be issued and applied in the manner aforesaid, any sum or sums of money not exceeding 33,606*l.*, to defray the charges classed as "Contingencies," and particularized in Detail No. IV., subjoined to the aforesaid annexed estimate of expenditure.

£. 6,200 to defray the Special Services.

5. There shall and may be issued and applied in the manner aforesaid, any sum or sums of money, not exceeding 6,200 *l.*, to defray the annual payments to the commissariat chest, particularized under the head of "Special Services," in the aforesaid annexed estimate of expenditure.

Expenditure herein provided for to continue subject to separate regulations.

6. Provided nevertheless, that all or any issues or applications of public money made in pursuance of this Minute shall be made in conformity to those separate authorities, rules, and regulations for the expenditure of public money which may now be in force, or may be hereafter established under the sanction of Her Majesty's Government.

By command,

H. Greig,
Chief Secretary to Government.

Passed 22 June 1844.
Wm. Sim,
Clerk of the Council.

Appendix, No. 5.

SIERRA LEONE.

ESTIMATED REVENUE and EXPENDITURE of the Government of *Sierra Leone* for the Year 1843.

REVENUE.

Heads of Revenue.	Amount.	Total carried to Recapitulation.	Remarks.
	£. s. d.	£. s. d.	
Balance from last Year (supposed) -	7,000 – –		
Fixed:			
Regular Revenue exacted under Permanent Laws:			
1. Duties and customs on imports, and auction-duties - - - - -	8,000 – –		
2. Tax on cattle (slaughtered) - -	152 – –		
3. General market stalls - - -	90 – –		
4. Fish-market stalls - - -	100 – –		
5. Butchers' stalls and licences - -	50 – –		
6. Taxes on horses and carriages -	80 – –		
7. Duties on auctioneers' licences -	50 – –		
8. Duties on hawkers' licences - -	3 – –		
9. Duties on spirit licences (merchants)	150 – –		
10. Grog-shop and ship captains' licences	700 – –		
11. Rent of timber factories - -	65 – –		
12. Pews of St. George's Church (Freetown) - - - - - -	—		
		16,440 – –	
Incidental:			
1. Sale of lots of land - - -	5 – –		
2. Fees upon grants - - - -	5 – –		
3. Fees upon passports - - -	80 – –		
4. Sale of engineers' stores - -	—		
5. Police fines and fees; fees awarded by courts of judicature; and fees on cattle impounded - -	70 – –		
6. Sale of colonial Acts - - -	1 – –		
7. Fees on certificates of captured Africans - - - - - -	—		
8. Printing for sundry departments -	5 – –		
9. Proceeds of sale of unclaimed stolen property - - - - - -	5 – –		
10. Maintenance of soldiers confined in gaol - - - - - -	10 – –		
11. Fees of 3*d.* per week from each pupil attending the colonial boys' and girls' schools - - -	100 – –		
		281 – –	
12. Miscellaneous receipts not included in any of the foregoing heads -	500 – –	500 – –	

RECAPITULATION.

Revenue.	Amount.	Total.
	£. s. d.	£. s. d.
Fixed - - - - - - - - - - - -	16,440 – –	
Incidental - - - - - - - - - - -	281 – –	
Miscellaneous - - - - - - - - - - -	500 – –	
		17,221 – –

EXPENDITURE.

No.	Heads of Expenditure.	Annual Salary and Allowances.	Amount per Annum.	Total carried to Recapitulation.	Recommended by Council. Increase.	Recommended by Council. Decrease.	Remarks.
	Civil Establishment:						
1	Secretary's Office:	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
	Senior writer - -	400 – –	—				
	Second writer - -	300 – –	—				
	Third writer - - -	250 – –	—				
	Fourth writer - -	200 – –	—				
			1,150 – –				
	One office messenger -	13 – –	13 – –				
	Two ditto - each at -	12 – –	24 – –				
	One coxswain, at - -	13 – –	13 – –				
	Four boatmen, each at -	12 – –	48 – –				
	Expenses for repairs of boat - - - -	- - -	10 – –				
	Incidents, including pay of extra clerk - -	- - -	100 – –				
				1,358 – –			
2	Printing Establishment:						
	One head printer - -	- - -	60 – –				
	Three apprentices, each at	20 – –	60 – –				
	Three ditto - ditto -	10 – –	30 – –				
	Petty expenses - -	- - -	10 – –				
				160 – –			
3	Surveyor's Department:						
	One colonial surveyor and engineer - - -	475 – –	—				
	Ditto - horse allowance -	91 5 –	—				
			566 5 –				
	One assistant colonial surveyor - - -	150 – –	—				
	Ditto - horse allowance -	45 12 6	—				
			195 12 6				
	One clerk of check -	80 – –	80 – –				
	One issuer (surveyors' stores) - - -	18 5 –	18 5 –				
	One messenger - -	12 – –	12 – –				
	Incidents - - -	- - -	15 – –				
				887 2 6			
4	Clerk of Council - -	100 – –	—				
	One messenger - -	12 – –	—				
			112 – –	112 – –			
5	Collectors' Department:						
	One collector of customs	800 – –	—				
	One ditto - clerk - -	150 – –	—				
	One landing waiter -	100 – –	—				
			1,050 – –				
	Six boatmen, each at -	13 – –	78 – –				
	Rent of custom-house -	- - -	50 – –				
	Repairs of boat - -	- - -	10 – –				
	Incidents - - -	- - -	10 – –				
				1,198 – –			
6	Medical Department:						
	One colonial surgeon -	500 – –	—				
	One ditto - allowance for two horses - - -	91 5 –	—				
			591 5 –				
	One colonial apothecary -	100 – –	—				
	Ditto - supplying sick in gaol, and sick poor of the colony with medicines - - - -	100 – –	—				
			200 – –				
	Incidents - - -	5 – –	5 – –				
				796 5 –			

No.	Heads of Expenditure.	Annual Salary and Allowances.	Amount per Annum.	Total carried to Recapitulation.	Recommended by Council. Increase.	Recommended by Council. Decrease.	Remarks.
	Civil Establishment—*continued.*						
7	Market Establishment:	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
	Market clerk - -	54 – –	54 – –				
	Two assistants, each at	36 – –	72 – –				
	Market constable -	19 15 3	19 15 3				
				145 15 3			
8	Colonial Schools:						
	One temporary schoolmaster - - -	18 – –	- - -	- - -	- -	- -	- - Receives the same amount from Liberated African Department.
	Schoolmistress - -	100 – –	—				
			118 – –				
	Incidents - - -	- -	20 – –				
				138 – –			
9	Church-clock Cleaner -	6 6 –	6 6 –	6 6 –			
	Judicial Establishment:						
10	Gaol:						
	One head gaoler - -	100 – –	100 – –				
	One under ditto - -	50 – –	50 – –				
	One gatekeeper - -	31 – –	31 – –				
	One - ditto - -	30 – –	30 – –				
	One turnkey - -	10 8 –	10 8 –				
	One dresser - -	13 – –	13 – –				
	One head overseer of convicts - - -	78 17 4	78 17 4				
	Eight assistants, each at	16 18 –	135 4 –				
	Provisions for prisoners	- - -	400 – –	- - -	- -	- -	- Increase of 100 *l.* to meet the probable high price of rice.
	Palm oil for lamps -	- - -	20 – –				
	Firewood - - -	- - -	40 – –				
	Necessaries for sick -	- - -	30 – –				
	Clothing and mats for convicts and blankets for sick - - -	- - -	40 – –				
	Cooking utensils, padlocks, chains, and working tools for convicts - - -	- - -	10 – –				
	Incidents - - -	- - -	10 – –				
				998 9 4			
11	Queen's Advocate's clerk, per diem - - -	– 5 –	91 5 –				
	Ditto - ditto, messenger	12 – –	12 – –				
				103 5 –			
12	Clerk of the Crown -	50 – –	50 – –				
	Bailiffs at quarter sessions - - -	80 – –	89 – –				
	Coroner's fees - -	100 – –	100 – –				
	Fees allowed on cases of felony - - -	50 – –	50 – –				
	Incidents - - -	5 – –	5 – –				
				285 – –			
13	Police:						
	Two police magistrates, each at - - -	150 – –	300 – –				
	One police clerk - -	70 – –					
	Fees to police clerk -	80 – –					
			150 – –				
	Inspector of police -	100 – –					
	Horse allowance to ditto	45 12 6					
			145 12 6				
	One sub-inspector, per diem - - -	– 2 6	45 12 6				
	Three sub - inspectors, each at - - -	– 2 –	109 10 –				
	Fifteen constables, each at	– 1 –	273 15 –				
	Fifteen - ditto, each at	– – 11	250 18 9				
	Thirty - ditto, each at	– – 10	456 5 –				
	Cotton wicks, palm oil, &c., for police-office -	- - -	10 – –				
	Incidents - - -	- - -	30 – –				
				1,771 13 9			

(*continued*)

No.	Heads of Expenditure.	Annual Salary and Allowances.	Amount per Annum.	Total carried to Recapitulation.	Recommended by Council.		Remarks.
					Increase.	Decrease.	
	Ecclesiastical Establishment:	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
14	1 Colonial chaplain -	500 – –	—				
	House rent to ditto -	60 – –					
			560 – –				
	Clerk of church - -	13 – –	13 – –				
	Verger or beadle - -	7 16 –	7 16 –				
	Church cleaner - -	10 – –	10 – –				
	Incidents - - -	- - -	5 – –				
				595 16 –			
15	Colonial Works:						
	Keeping streets & drains of Freetown in repair	- - -	300 – –	- - -	- -	- -	*Vide* estimate herewith transmitted.
	Old market - - -	- - -	450 3 –½				
	Slaughter-house - -	- - -	23 6 2¼				
	Fish market - -	- - -	8 3 3				
	Tank - - - -	- - -	36 11 10				
	Church - - -	- - -	10 4 9				
	Police office - -	- - -	25 9 11				
	Engineer's yard - -	- - -	10 – –				
				863 18 11¾			
16	Rents to Native Chiefs:						
	North Bulloms, 300 bars, at - - - -	– 4 4	65 – –				
	Banana Islands, 250 bars, at - - - -	– 4 4	54 3 4				
	Isles de Loss, 500 bars, at - - - -	– 2 6	62 10 –				
	Peninsula of Sierra Leone, 100 bars, at - -	– 2 6	12 10 –				
	Hastings and Waterloo, 50 bars, at - -	– 2 6	6 5 –				
	Mile Square on Bullom Shore, 100 bars, at -	– 2 6	12 10 –				
				212 18 4			
17	Customs of native chiefs, under Sir John Jeremie's treaty - -	- - -	512 8 4	512 8 4			
18	Remittances to Agent-General, to meet the following Expenses, viz.:						
	Salary of colonial agent	175 – –	175 – –				
	Pension to Mrs. O'Meara	100 – –	100 – –				
	Ditto, Mrs. Flood -	50 – –	50 – –				
	Ditto, Mrs. Geary and child - - -	60 – –	60 – –				
	Ditto, Paul Drummond	14 – –	14 – –				
	Ditto, W. Sutherland -	16 – –	16 – –				
	Ditto, Robert Hopwood	15 3 5	15 3 5				
	Stationery for Colonial Office - - - -	- - -	100 – –				
	Miscellaneous - -	- - -	50 – –				
				580 3 5			
19	Pensions paid in the Colony:						
	Mrs. Fox - - -	- - -	18 – –				
	James Sherrin - -	- - -	11 5 4				
	Thomas Williams -	- - -	40 – –				
	Andrew Moore - -	- - -	15 – –				
	Flora Ackim - -	- - -	7 10 –				
	Mrs. Saunders - -	- - -	11 5 4				
				103 8 –			

No.	Heads of Expenditure.	Annual Salary and Allowances.	Amount per Annum.	Total carried to Recapitulation.	Recommended by Council.		Remarks.
					Increase.	Decrease.	
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
20	Militia:						
	Adjutant - - -	60 – –	60 – –				
	Paymaster - - -	35 – –	35 – –				
	Quartermaster - -	30 – –	30 – –				
	2 Serjeant-majors, at per diem each - -	– 3 –	9 – –				
	24 Serjeants, ditto -	– 2 –	72 – –				
	24 Corporals, ditto -	– 1 3	45 – –	- - -	- -	- -	- - For 30 days' training and exercising during the year.
	450 Rank and file, ditto	– 1 –	675 – –				
				926 – –			
21	Militia Band:						
	1 Instructor - -	– 2 –	31 6 –				
	1 Corporal, at per diem	– 1 3	19 11 3				
	5 Privates, ditto each -	– – 10	65 4 2	- - -	- -	- -	- - Paid for every day throughout the year, Sundays excepted.
	5 Ditto, ditto - -	– – 8	52 3 4				
	5 Apprentices, ditto -	– – 6	39 2 6				
	Great coats and 12 pairs of shoes for band -	- - -	12 – –				
				219 7 3			
22	Militia Gaol Guard:						
	1 Serjeant - - -	– 2 –	36 10 –				
	2 Corporals - - -	– 1 3	45 12 6				
	12 Privates - -	– 1 –	219 – –				
	Ammunition for ditto, and incidents - -	- - -	20 – –				
				321 2 6			
23	Militia Arm Cleaner:						
	Arm cleaner - -	13 – –	13 – –				
	Pipeclay and repair of arms - - -	- - -	25 – –				
	Incidents - - -	- - -	25 – –				
				63 – –			
24	General Miscellaneous Expenditure not included under any of the foregoing Heads:						
	Presents to native chiefs	200 – –	200 – –				
	Taking census - -	50 – –	50 – –				
	Missions to native chiefs	100 – –	100 – –				
	Board and lodging for ditto, and their messengers - - -	80 – –	80 – –				
	Maintenance of distressed British seamen -	50 – –	50 – –				
	Repairs of colonial fire engine - - -	10 – –	10 – –				
	Colonial expenses -	50 – –	50 – –				
				540 – –			

Appendix, No. 5.

SIERRA LEONE.

Revenue and Expenditure, 1843.

RECAPITULATION.

No.	Expenditure.	Amount.	Totals.
	Civil Establishment:	£. s. d.	£. s. d.
1	Secretary's Office	1,358 – –	
2	Printing Establishment	160 – –	
3	Surveyor's Department	887 2 6	
4	Clerk of Council	112 – –	
5	Collector's Department	1,198 – –	
6	Medical Department	796 5 –	
7	Market Establishment	145 15 3	
8	Colonial Schools	138 – –	
9	Church-clock Cleaner	6 6 –	
			4,801 8 9
	Judicial Establishment:		
10	Gaol	998 9 4	
11	Queen's Advocate's Clerk	103 5 –	
12	Clerk of the Crown	285 – –	
13	Police	1,771 13 9	
			3,158 8 1
14	Ecclesiastical Establishment	595 16 –	595 16 –
15	Colonial Works	863 18 11¾	863 18 11¾
16	Rents to Native Chiefs	212 18 4	212 18 4
17	Customs, on Sir J. Jeremie's Treaty	512 8 4	512 8 4
18	Remittances to Colonial Agent	580 3 5	580 3 5
19	Pensions paid in the Colony	103 – 8	103 – 8
20	Militia, 30 days training	926 – –	—
21	Militia Band	219 7 3	—
22	Militia Gaol Guard	321 2 6	—
23	Militia Arm Cleaner	63 – –	—
			1,529 9 9
24	General, Miscellaneous, and Incidental Expenditure	– – –	540 – –
		£.	12,897 12 3¾

J. M. Macdonald, Colonial Secretary.

SCHEDULE of TAXES, DUTIES, FEES, and all other Sources of Revenue, specified under the respective Laws or Authorities under which they are derived : 1843.

Nature of Tax or Duty.	Authority.	Rate.	£.	s.	d.
Cattle impounded	Act of Governor and Council, 2d November 1811	each	–	2	6
All persons selling by retail from vessels in the harbour, or in the colony, not regular inhabitants thereof, shall pay on all goods sold.	Ditto, 13th February 1813	per cent.	5	–	–
Auction duty on sales of goods, &c., not prize, exceeding 50 *l.*	Ditto, 15th February 1815	per cent.	2	–	–
Ditto ditto, under 50 *l.*			1	–	–
Pilots' licences	Ditto, 8th November 1816		1	1	–
Oxen slaughtered for Freetown market	Ditto, 4th February 1817	each	–	1	6
Sheep and goats slaughtered for ditto			–	–	6
Swine, ditto ditto			–	–	6
Horses	Ditto, 13th February 1820	per annum	1	–	–
Carriages and gigs		each	2	–	–
Market stalls (private)		per quarter	2	–	–
Market tables for small dealers		per month	–	7	–
Every load of rice carried into the market.			–	–	– ½
Ditto grass, ground nuts, and wood			–	–	– ½
Poultry and game		per dozen	–	–	3
Sale pens, for every bull, cow, ox, horse, or ass.	Ditto, 5th January 1829	each	–	–	3
Market sale pens, sheep, goats, pigs or any other animal.			–	–	1
Fish market, every person selling fish		per quarter	–	10	–
Ditto ditto not resident		per day		—	
Ditto ditto occasionally		per day	–	–	2
Auctioneer's licence	Ditto, 26th October 1832	each	25	–	–
Tonnage duty on all British and foreign vessels, for every voyage.	Ditto, 9th November 1834	per ton	–	–	9
Licence to retail spirits within the limits of the parish of St. George's Freetown.	Ditto, 28th August 1835	per annum	31	10	–
Ditto ditto ditto		six months	16	16	–
Ditto ditto ditto		three months	9	9	–
Wharfage on all goods landed	Ditto, 9th November 1834	per ton	–	5	–
		under a ton	–	2	6
Licence to retail spirits without the limits of Freetown.	Ditto, 28th August 1835	per annum	9	–	–
Licence to sell an investment of spirits from the vessels in which imported		six months	5	–	–
		three months	3	–	–
		four months	10	–	–
Licence to hawk goods within the limits of Freetown.	Ditto, 28th October 1835	per annum	4	–	–
Ditto ditto ditto		per quarter	1	1	–
Ditto ditto ditto without ditto		per annum	2	–	–
Ditto ditto ditto ditto		per quarter	–	11	–
Auction duty on all prize goods deducting all charges.		per cent	3	–	–
Ditto on all prize sales of tobacco	Ditto ditto	additional duty per cent.	3	–	–
Additional duty on all other tobacco		per lb.	–	–	– ¼
Duty on the invoice price of all British and foreign manufactures.		per cent	3	–	–
Additional duty on all spirituous liquors	Ditto ditto	per gallon of hydrometer proof.	–	1	–

Appendix, No. 5.

SIERRA LEONE.

Fees.

SCHEDULES of the FEES received by the several Officers in the respective Departments; specifying the Authority under which they were originally established, and by which the present Rates were fixed, and at what Period: 1843.

OFFICE.	SERVICE.	Amount. £. s. d.	AUTHORITY.
These fees were formerly received by the Colonial Secretary, but by an order from the Secretary of State, dated 27th September 1834, are now carried to the public account	Auctioneers' licences	5 – –	Act of Governor and Council, 5th February 1813.
	Butchers' licences, annually	– 5 –	
	Passports *	– 2 6	Do. do. 18th Sept. 1827.
	Grants of land	1 – –	Do. do. 1st June 1812.
	Certificate of receipt of negroes to captors	2 2 –	
Formerly by the Colonial Surveyor and Clerk of the Council; now carried to public account	Colonial surveyor on grants of land	– 5 –	Do. do. 1 June 1812.
	Clerk of Council	– 2 6	
Formerly by General Superintendent, Liberated African Department, into the military chest, and carried to the public account by order of the Right hon. the Secretary of State, in Despatch, No. 6, 27th September 1834	Every indenture of apprenticeship of liberated Africans	1 – –	Established by order of Lieut.-governor H. D. Campbell.
	Returns furnished to captors of the negroes delivered over to the department after emancipation	2 2 –	
Chief Justice	Affixing seal of court of record	– 6 8	
Recorder	Swearing affidavit	– 2 6	
Judge of Vice Admiralty Court Registrar of ditto Marshal of ditto Proctor of ditto	By order of Court, sanctioned by Governor, as established by Act of Parliament, passed in the second year of the reign of his late Majesty King William the Fourth, intituled "An Act to regulate the practice of Vice Admiralty Courts Abroad, and to obviate doubts as to their Jurisdiction."		
Coroner of Freetown	Each inquisition	2 2 –	Origin unknown.
Ditto of districts	Ditto - ditto	1 1 –	Ditto - ditto.
Harbour-master	For every British vessel entering	1 10 –	Act of Governor and Council, 8th November 1816, and 7th November 1830.
	For every foreign do. do.	2 10 –	
Quarantine master	For every vessel entering the port	1 1 –	Regulations by Governor and Council, 24th January 1824.
Chancellor Registrar Master	Fees regulated by those established by law in the Court of Chancery in England.		

* The fee of 2*s.* 6*d.* each payable on passports, was abolished by an Act of Governor and Council of 25th January 1843. Passports have therefore been issued gratis from that date.

AMENDED SCHEDULE of FEES payable to the several Officers of the Judicial Establishment.

By the Clerk of the Crown:	£. s. d.
Drawing and taking in court every recognizance to keep the peace or for good behaviour	– 3 6
Filing every recognizance for ditto	– 2 6
Discharging - ditto - ditto	– 4 –
Respiting - ditto - ditto	– 2 6
Every affidavit taken in court	– 1 –
Bench warrant or process, except on application of Queen's Advocate	– 2 –
Subpœna ad testificandum and copy of ticket felony	– – 5
Ditto - ditto - ditto - misdemeanor	– – 10
Habeas corpus	– 3 9
Articles of the peace, filing	– 1 6
Searching records	– 1 –
Entering remission of fine by the court	– 2 –
Discharge in court after commitment for contempt	– 2 6
Drawing indictment for misdemeanor, not exceeding two counts	– 3 6

	£.	s.	d.
By the Clerk of the Crown—*continued.*			
Drawing indictment for misdemeanor, exceeding ditto, for every additional count	–	1	6
Drawing other instruments at the instance of private prosecutor not otherwise provided for, per folio	–	–	6
Entering a traverse	–	2	–
Reading indictment thereon, and recording plea of "not guilty"	–	2	6
Entering appearance to traverse	–	1	6
Drawing, taking, and filing recognizance to try traverse	–	3	–
Reading indictment to jury on private prosecution from prosecutor	–	2	–
Making up record on traverse, per folio	–	–	9
Withdrawing plea of "not guilty," and entering plea of "guilty"	–	2	6
Copy of indictment, not exceeding five folios	–	3	–
Copy of indictment, for every folio exceeding five folios	–	–	8
Certifying copies of records, each certificate	–	2	6
Copy of all instruments, except indictments and subpœna, per folio	–	–	6
By the Crier:			
Proclamation for opening or adjourning court, each time	–	–	6
Calling sheriff to return writs and precepts	–	–	6
Proclamation on calling nomina ministrorum	–	1	–
Calling and swearing grand jury	–	2	–
Swearing bailiffs to attend ditto	–	–	6
Proclamation before charge to ditto	–	–	6
Calling justices to deliver recognizances	–	–	6
Ditto persons out on bail, each	–	–	6
Ditto and swearing petit jury	–	–	9
Swearing each witness	–	–	3
Ditto interpreter	–	–	4
Proclamation before judgment passed	–	–	6
Every prisoner discharged by proclamation	–	–	6
Proclamation to discharge recognizance to keep the peace or good behaviour	–	3	–
Respiting recognizances from one session to another	–	1	–
Every affidavit taken in court	–	–	6
And in private Prosecutions the Crier may demand the following:—			
From prosecutors, calling and swearing the petit jury	–	1	–
Swearing each witness from the party by whom the witness is called	–	–	4
Ditto interpreter - - - ditto	–	–	6
Ditto witness to go before grand jury	–	–	4
Calling defendant to appear to try traverse (from defendant)	–	–	6
Every fine remitted in court	–	1	–
By the Court Keeper:			
Every recognizance to keep the peace or for good behaviour discharged	–	2	6
Ditto - - - ditto - - - respited	–	1	–
Ditto - - - ditto - - - entered into court	–	1	6
Petit jury sworn	–	–	6
Witness examined as to competency	–	–	4
Discharge from court after commitment for contempt	–	1	–
Every fine remitted by the court	–	1	–
From prosecutor on private prosecution, every jury sworn	–	–	9
By the Gaoler:			
Recognizance to keep the peace or for good behaviour, discharged	–	3	9
Ditto - - - ditto - - - respited	–	1	6
Ditto - - - ditto - - - entered into court	–	2	6
Discharge in court of persons committed for contempt	–	2	6
By the Clerk of the Court of Recorder:			
Writs bailable or not bailable, each	–	3	9
Ditto exceeding two folios, of 72 words per folio	–	1	6
Entering every appearance	–	2	–
Taking special bail in court	–	2	6
Filing declaration	–	2	6
Ditto plea	–	2	6
Ditto every affidavit	–	2	6
Striking a special jury	–	10	–
Calling every cause	–	2	6
Calling the jury	–	2	–
Every challenge to the poll	–	2	–
Ditto to the jury	–	3	–
Tales	–	1	–
Default	–	1	–

(*continued*)

Appendix, No. 5.

SIERRA LEONE.

Fees.

	£.	s.	d.
By the Clerk of the Court of Recorder—*continued.*			
A juror withdrawn, each party	–	2	6
A cause referred to, ditto	–	10	–
For reading every deed or other exhibit	–	1	–
For every verdict or nonsuit	–	2	–
Taking special verdict, each party	–	3	–
Ditto - - ditto private ditto	–	2	–
Entering judgment on record, per folio	–	1	–
Drawing and attending judge's chambers, sealing records in case of appeal, per folio	–	2	–
Copying same, per folio	–	1	–
Ditto, colonial grant of land, per folio	–	–	8
Searching records	–	2	6
Drawing any rule or order of court, or other writing, per folio	–	1	–
Copy, or entering the same, per folio	–	1	–
Extracts from the same, 1 *s.* per folio	–	2	6
Copying pleas	–	7	6
Signing judgment (interlocutory)	–	2	6
Ditto - ditto (final)	–	5	–
Taxing costs	–	7	–
Recording transfers of landed property, per folio	–	–	8
For money paid into court, sums under 100 *l.* per cent.	2	–	–
Ditto - ditto - - above 100 *l.* per cent.	1	–	–
By the Crier:			
Every appearance entered in court	–	1	–
Special bail taken - - ditto	–	1	8
Calling every cause	–	2	6
Challenge to the poll	–	–	6
Challenge to the array	–	2	–
Every tale	–	–	6
Ditto default	–	2	–
Swearing common jury	–	1	6
Ditto - special ditto	–	3	–
Every witness sworn	–	1	–
Ditto interpreter ditto	–	2	–
Keeping jury when they go from the court to consider their verdict	–	3	–
Calling defendant to confess lease, entry, and ouster in ejectment	–	2	6
Every affidavit taken in court	–	–	6
Withdrawing a juror, each party	–	1	–
A cause referred - - ditto	–	2	6
By the Court-keeper:			
Every appearance entered in court	–	1	–
Taking special bail - ditto	–	–	10
Every cause called in court	–	1	3
Withdrawing a juror, each party	–	1	–
A cause referred to	–	2	–
Every special jury sworn	–	2	6
Keeping a jury when they go from court to consider their verdict	–	2	–
Searching records, if in court-house	–	1	–
Taking out letters of administration	–	2	6
Probate of will	–	2	6
By the Tipstaff:			
Every appearance entered in court	–	1	–
Ditto cause called in court	–	1	3
Ditto prisoner detained for want of bail	–	2	6
Ditto surrender in discharge of bail in court	–	2	6
Ditto - ditto - - ditto - in chambers	–	4	–
Dirto special jury sworn	–	2	–
A juror withdrawn, each party	–	–	6
A cause referred - ditto	–	1	–
By the Clerk of the Chief Justice and Recorder in Chambers:			
Sealing and entering every writ; recorder, 5 *s.*; clerk, 1 *s.* 3 *d.*	–	6	3
Taking bail	–	2	6
Commitment and render in discharge of bail	–	5	–
Taking notes of judgments signed	–	1	3
Fiat for habeas corpus	–	2	6
Drawing every recognizance, bail bond, or other writing, per folio	–	1	6
Every affidavit taken and entered at chambers	–	2	6

	£.	s.	d.
By the Common Juryman:			
For every issue sworn to try	–	5	–
If only summoned and appearing at trial	–	1	3
High Sheriff's Fees:			
Every bail bond, and every writ of habeas corpus	2	2	–
Ditto venire facias	3	3	–
Ditto fieri facias poundage on sums not exceeding 100 *l.* at the rate of per cent.	5	–	–
Ditto – – ditto – if above 100 *l.*	2	10	–
Ditto criminal executed	4	4	–
Court of Requests:			
The following Fees, and no more, to be demanded and taken by the Officer of the above Court from the Suitors therein:			
By the Clerk:			
For every summons	–	1	–
Warrant of arrest on non-appearance to summons	–	2	–
Minute of judgment		—	
Warrant of distress	–	1	–
Ditto ca. sa.	–	1	–
Subpœna for each witness, to be paid for by party applying for it	–	–	4
Notice to defendant of judgment by default	–	1	–
By the Tipstaff:			
For every summons	–	1	–
Warrant of arrest on non-appearance to summons	–	1	–
Warrant of distress, if no sale, 1 *s.*; 5 *s.* if sale exceeds not 5 *l.*, and 5 per cent. if above.			
Warrant of ca. sa.	–	1	–
Subpœna for each witness necessary to send for, to be paid for by the person applying for it	–	–	4
Notice to defendant of judgment by default	–	–	4
Fees to be taken by the Police Clerk or other Person acting as Clerk to a Magistrate:			
Every summons or warrant to apprehend in cases of felony	–	–	6
Ditto – – ditto – – misdemeanor	–	–	9
Search warrant	–	1	–
Distress warrant	–	1	3
Summons or warrant for witness, felony	–	–	3
Ditto – – ditto – misdemeanor	–	–	6
For an order of justice, each folio, 72 words	–	–	8
For an award of costs	–	1	–
For every commitment, felony	–	–	6
Ditto – ditto – misdemeanor	–	–	9
Discharge where costs to be paid by complainant	–	1	–
Writing complaint or informations, confessions, examinations or deposition, or other instrument not specified, per folio, felony	–	–	4
Ditto – – ditto – misdemeanor	–	–	6
For drawing every recognizance, per folio, felony	–	–	6
Ditto – – ditto – – ditto – – misdemeanor	–	–	9
Drawing every conviction, per folio	–	–	8
Engrossing or copying, per folio	–	–	4
Copy of any of the above	–	–	4
For every affidavit	–	1	–
For every bail bond	–	2	–

Memorandum.—The fee applicable to charges of felony shall be applicable also to cases of assault with intent to commit felony, which offence shall not be considered as included in the word misdemeanor in the before-recited Schedule.

(*continued*)

Appendix, No. 5.

SIERRA LEONE.

Fees.

Constables Fees:	£.	s.	d.
Serving a summons	–	–	6
Executing a warrant for apprehension, each person	–	–	6
Executing a search warrant	–	1	–
Executing a distress warrant	–	1	–
If the sum to be levied do not exceed 20 *s.*	10 per cent.		
Above 20 *s.* and not exceeding 40 *s.*	8 „		
Above 40 *s.* and not exceeding 60 *s.*	7½ „		
Above 60 *s.*	5 „		
Summoning each witness	–	–	3
Executing a warrant for ditto	–	–	6
Taking every prisoner to gaol	–	–	6
Attendance at justice's, every hour	–	–	4
If any Summons, Warrant, or other Process to be executed at the Places specified below, the following Fees may be demanded and taken for the Journey, over all others:			
Portuguese Town, Whiteman's Bay, or Fourah Bay	–	–	6
Cockle Bay, Leicester Mountain, or Gloucester	–	–	9
Regent or Bathurst	–	1	3
Leopold or Charlotte, or beyond Cockle Bay	–	1	6
For every place not above specified, per mile from police-office	–	–	4
Executing warrant on board ship, besides boat-hire	–	3	–
Apprehending deserter from merchant vessel	1	–	–

The Court of Ordinary Fees are equally divided between the Surrogate and Registrar.

	In Common Form.				By Commission.				Authority.
	Probates.		Administration.		Probates.		Administration.		
	£. s. d.		£. s. d.		£. s. d.		£. s. d.		
When the value of the goods, chattels, and credits of a petty officer, common seaman, or marine, in the Queen's service, is—									
Under 10 *l.*	—								
Under 20 *l.*	– 6 –		– 14 –		– 18 –		1 6 –		Regulated according to the practice in England.
20 *l.* and under 40 *l.*	– 19 6		1 7 6		1 15 –		2 3 –		
40 *l.* and under 60 *l.*	1 3 –		1 11 –		1 19 6		2 7 6		
60 *l.* and under 100 *l.*	1 7 6		1 15 6		2 6 –		2 14 –		
With respect to all other persons where the value of the goods, chattels, &c. is—									
Under 5 *l.*	– 8 6		– 9 6		– 17 –		– 18 –		
5 *l.* and under 6 *l.*	– 15 6		1 2 6		1 13 –		1 19 8		
6 *l.* „ 20 *l.*	1 2 –		1 9 6		2 1 –		2 8 –		
20 *l.* „ 40 *l.*	– –		2 4 –		– –		3 6 8		
40 *l.* „ 100 *l.*	2 3 –		2 14 6		3 11 8		3 17 4		
100 *l.* „ 300 *l.*	4 13 –		5 17 10		6 4 8		6 10 4		
300 *l.* „ 600 *l.*	8 3 –		8 17 10		9 1 8		10 – 4		
600 *l.* „ 1,000 *l.*	11 1 5		11 16 2		12 14 –		12 18 8		
1,000 *l.* „ 2,000 *l.*	18 2 10		18 17 8		19 17 10		20 3 6		
2,000 *l.* „ 5,000 *l.*	25 2 10		25 17 8		26 17 10		27 3 6		
5,000 *l.* „ 10,000 *l.*	37 2 10		37 17 8		38 17 10		39 3 6		
Above 10,000 *l.*	48 5 2		49 11 –		50 11 2		50 16 10		

In addition to the above the surrogate receives the fee of 2 *s.* 6 *d.* upon every marriage licence granted.

ABSTRACT OF THE NET REVENUE AND EXPENDITURE OF SIERRA LEONE, for the Year 1843.

REVENUE.

	£. s. d.	£. s. d.
Arrears of Revenue last year	- - -	—
Fixed.		
1. Regular Revenue:		
1. Tax on cattle slaughtered	129 9 8	
2. Tax on general market stalls	78 4 2	
3. Tax on fish market stalls	57 14 9	
4. Tax on horses and gigs	85 – –	
5. Tax on butchers' stalls	55 – –	
6. Tax on butchers' licences	3 10 –	
7. Tax on auctioneers' licences	75 – –	
8. Tax on hawkers' licences	1 2 –	
9. Tax on spirit licences, merchants	324 9 –	
10. Ditto - ditto - - masters of vessels	—	
11. Ditto - ditto - - grog shops	1,167 9 –	
12. Tax on pilots' licences	—	
13. Duties, "Customs," on imports, &c.	10,226 18 1½	
		12,203 16 8½
2. Rents, &c.:		
1. Rent on timber factories	—	
2. Rent of pews, St. George's Church, Freetown	6 – –	
		6 – –
3. Incidental:		
1. Judicial fines awarded by the courts of recorder and quarter sessions, and police constables' fees, &c.	47 18 1	
2. Sale of engineers' stores	—	
3. Fees upon passports	—	
4. Fees upon certificates of receipt of negroes from slave vessels	—	
5. Fees on grants of land and sale of lands	33 17 6	
6. Fees upon special marriage licences	—	
7. School fees collected at Freetown Boys' School	13 8 3½	
8. Subsistence of soldiers in civil confinement	10 2 6	
9. Sub-accountant's deficiency in detail chest	– 1 8½	
		105 8 1
4. Repayment of Advances:		
1. Repayment of advances on account of cotton	- - -	38 14 7½
5. Receipts in aid of Revenue:		
Bills drawn on the Paymaster of Civil Services in London on account of Parliamentary Grant, to meet the following Expenses:		
1. Salaries of civil and judicial officers	- - -	4,129 17 11

(continued)

REVENUE—*continued.*	£. s. d.	£. s. d.
6. Miscellaneous:		
1. R. Dougan, overdrawal of a bill in his favour	18 3 3	
2. A. Lemon, fee on member of council's warrant	25 19 –	
3. Proceeds of sale of cotton	3 12 4	
4. Income tax	119 8 –¼	
5. Rent of quarters at secretary's office	30 – –	
6. For printing	– 15 –	
7. T. Macfoy, refunding salary overdrawn	22 16 9	
8. Registrar Court of Chancery, two seals	– 13 4	
9. James Hook, fee on member of council's warrant	25 19 –	
10. C. Macrae, in payment of an overcredit	– 17 6	
11. I. Snowball, purchase of a spear	1 1 8	
		249 5 10¼
7. Deposits available	– – –	—
8. Liberated African Department:		
1. Cash from the military chest	8,680 19 4	
2. Fees on indentures	20 – –	
3. Fees on returns of negroes from slave vessels	2 2 –	
4. Sale of stores	447 – 10	
5. Support of Africans prior to adjudication	58 8 5	
6. Refund into chest	1 – –	
		9,209 10 7
TOTAL REVENUE - - - £.		25,942 13 9¼

EXPENDITURE.

	£. s. d.
Arrears of Expenditure of last year	—

Ordinary and Fixed Expense of the Departments of Government.		Contingent and Accidental Expense.	Total Expenditure.	
1. CIVIL ESTABLISHMENT.				
Paid from Parliamentary Grant:	£. s. d.	£. s. d.	£. s. d.	
1. Salaries	2,234 10 1	– – –	2,234 10 1	2,234 10 1
Paid from Local Revenue:				
1. Salaries	3,013 19 9	– – –	3,013 19 9	
2. Pensions	95 13 4	– – –	95 13 4	
3. Allowance for quarters	—	—	—	
4. Allowance for forage	183 6 –	– – –	183 6 –	
5. Expenses of colonial works	– – –	1,209 14 3¼	1,209 14 3¼	
6. Rents to native chiefs	519 7 –½	– – –	519 7 –½	
7. Imprest to Revenue department	1,206 15 7	– – –	1,206 15 7	
8. Incidents	– – –	1,018 10 9½	1,018 10 9½	
				7,247 6 9¾

Ordinary and Fixed Expense of the Departments of Government.		Contingent and Accidental Expense.	Total Expenditure.	£. s. d.
EXPENDITURE—*continued.*				
JUDICIAL ESTABLISHMENT.	£. s. d.	£. s. d.	£. s. d.	
Paid from Parliamentary Grant:				
1. Salaries - - - - - -	1,895 9 10	- - -	1,895 9 10	1,895 9 10
Paid from Local Revenue:				
1. Salaries - - - - - -	420 - -	- - -	420 - -	
2. Expense of administration of justice, including police - - -	2,170 14 11½	- - -	2,170 14 11½	2,590 14 11½
ECCLESIASTICAL ESTABLISHMENT.				
Paid from Local Revenue:				
1. Salaries - - - - - -	349 9 7	- - -	349 9 7	
Allowance for quarters - - -	- - -	- - -	—	349 9 7
DISBURSEMENTS on Account of Miscellaneous Civil Services.				
2. Remittance to the Agent-general this year to pay Pensions and Miscellaneous Disbursements on account of the Colony, to be accounted for by him to the Lords of the Treasury:				
Remittance of bill, 1,000*l.*; premium on ditto, 15*l.* - - - -			1,015 - -	1,015 - -
3. Repayment of deposits - - - - - - - - - -			—	—
4. Presents to native chiefs - - - - - - - - -			165 11 8	165 11 8
5. Liberated African Department:				
1. Established salaries - - - - - - - - - -			5,057 - 8	
2. Fixed allowances in money - - - - - - - - -			571 7 6	
3. Payment on account of public works - - - - - - -			779 17 -	
4. Incidental expenses of usual occurrence - - - - - - -			2,609 14 -	
5. Special payments not of usual occurrence - - - - - -			164 17 2	
6. Other trivial payments - - - - - - - - - -			—	
7. Payments into the military chest - - - - - - - -			26 14 3	9,209 10 7
6. MILITARY DISBURSEMENTS DEFRAYED BY THE COLONY.				
Ordinary.				
Militia:				
1. Pay of staff officers - - - - - - - - - -			98 15 -	
2. Pay of bandsmen - - - - - - - - - - -			94 15 10	
3. Pay of gaol guard - - - - - - - - - -			257 1 4	
4. Pay of arm cleaner - - - - - - - - - -			7 11 8	
5. Pay of corps, 15 days training and exercising - - - - -			57 5 9	515 9 7
Contingent:				
6. Incidents - - - - - - - - - - - - -			3 - -½	3 - -½
		TOTAL EXPENDITURE - - - £.		25,217 3 1¾

COMPARATIVE Yearly STATEMENT of the REVENUE and EXPENDITURE.

TAX OR DUTY.	Amount Collected in the Year 1842, in Pounds Sterling.	Amount Collected in the Year 1843, in Pounds Sterling.	Increase in Pounds Sterling.	Decrease in Pounds Sterling.	Cause of Increase or Decrease.
REGULAR REVENUE:	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
1. Tax on cattle slaughtered	150 11 6	129 9 8	- - -	21 1 10	- - Fewer cattle slaughtered in 1843 than in 1842.
2. „ general market stalls	—	—	—	—	—
3. „ fish ditto - - ditto	—	—	—	—	—
4. „ butchers' licences	207 8 1	194 8 11	- - -	12 19 2	- - The existing market regulations permitting the sale of produce throughout the town, without bringing it to market.
5. „ wood sold	—	—	—	—	—
6. „ butchers' stalls	—	—	—	—	—
„ horses and carriages	110 - -	85 - -	- - -	25 - -	Fewer carriages used in 1843.
8. „ auctioneers' licences	125 - -	75 - -	- - -	50 - -	- - Two licences less granted in the year.
9. „ hawkers' ditto	- - -	1 2 -	1 2 -	- - -	- - Increase. One licence granted in 1843; none 1842.
10. „ spirit ditto	1,147 16 -	1,491 18 -	344 2 -	- - -	- - Ditto from more licences granted in 1843.
11. „ pilots' ditto	—	—	—	—	—
12. Customs' duties on imports	7,584 13 3½	10,226 18 8½	2,642 5 5	- - -	Ditto from greater importations.
2. Rents	76 - -	- - -	- - -	76 - -	No rent paid in 1843.
3. Incidental revenue	326 17 7	105 8 1	- - -	221 9 6	No fees received on passports.
4. Repayment of advances	5 4 -	38 14 7½	33 10 7½	—	—
5. Receipts in aid of revenue	4,626 17 9	4,129 17 11	- - -	496 19 10	- - Increase, in consequence of civil officers on leave.
6. Miscellaneous	46 6 1½	249 5 10¼	202 19 8¾	- - -	- - Increase from refunding overdrawn salaries, and fees on members of council's warrant.
7. Deposits available	—	—	—	—	—
8. Liberated African Department	9,758 12 8	9,209 10 7	- - -	549 2 1	- - From reduction in the department.
1. Pews, St. George's Church	- - -	6 - -	6 - -	- - -	Increase. No rents paid in 1842.
TOTAL £.	24,165 7 -	25,942 14 4¼	3,229 19 9¼	1,452 12 5	
ORDINARY AND FIXED EXPENDITURE:					
1. Civil Establishment:					
1. Paid from Parliamentary grant	2,663 16 4	2,234 10 1	- - -	429 6 3	- - Absence of colonial secretary on leave.
2. Paid from local revenue	5,511 12 -½	6,040 11 2¾	528 19 2¼	- - -	- - Income tax refunded, and depreciation of currency.
Judicial Establishment:					
1. Paid from Parliamentary grant	1,963 1 5	1,895 9 10	- - -	67 11 7	- - Absence of Queen's Advocate on leave.
2. Paid from local revenue	2,499 16 1¼	2,590 14 11½	90 18 10¼	- - -	- - On account of administration of justice.
Ecclesiastical Establishment	507 2 4	349 9 7	- - -	157 12 9	- - No chaplain greater portion of 1843.
Revenue Establishment:					
1. Paid from local revenues	1,233 5 2	1,206 15 7	- - -	26 9 7	- - From reduction in the allowance for rent.
2. Remittances to agent general	710 - -	1,015 - -	305 - -	- - -	For payment of pensioners.
3. Repayment of deposits	37 14 11	- - -	- - -	37 14 11	—
4. Presents to native chiefs	187 3 5	156 11 8	- - -	30 11 9	Fewer presents being made.
5. Liberated African Department	9,758 12 8	9,209 10 7	- - -	549 2 1	Reduction in the department.
6. Militia	1,136 18 -¾	515 9 7½	- - -	621 8 5¼	- - Diminished number of men and amount of pay.
TOTAL £.	26,209 2 5½	25,214 3 1¾	924 18 -½	1,919 17 4¼	

LOCAL REVENUES.

— Nil. —

MILITARY EXPENDITURE.

DETAILS of the EXPENDITURE incurred by the Colony of *Sierra Leone* on account of its MILITARY DEFENCE.

THERE are no expenses incurred on account of military posts and works by the Colony, the whole being defrayed by Great Britain.

STATEMENT of MILITARY POSTS and WORKS in the Colony of *Sierra Leone*.

Station Occupied by Troops.	Commissioned Officers.	Serjeants.	Buglers and Drummers.	Rank and File.	Description of Works.	REMARKS.
Tower-hill Barracks -	8	17	6	355	1. Fort Thornton. 2. Falcon Bridge Battery. 3. Tower-hill Battery. 4. Signal station. 5. King Tom's Battery.	

EFFECTIVE STATE of the REGULAR TROOPS serving on the Western Coast of *Africa* under the Command of Colonel *George Macdonald*, for the Year ending the 31st December 1843.

STATION.	CORPS.	Officer Commanding Corps or Detachment.	Colonel Commanding.	Garrison Adjutant.	Assistant Staff Surgeon.	Ordnance Clerk.	Clerk of Works.	Acting Assistant Commissary General.	Deputy Assistant Commissary General.	Acting Deputy Assistant Commissary General.	Field Officers.	Captains.	Subalterns.	Staff.	Serjeants.	Buglers and Drummers.	Rank and File. Fit for Duty.	Rank and File. Sick.	Rank and File. Total.	REMARKS.
Sierra Leone -	Garrison staff - -	- - - -	1	1	–	1	1	1	2	1	–	–	–	–	–	–	–	–	–	
	1st W. I. Regiment -	Captain Robertson -	–	–	–	–	–	–	–	–	–	2	4	–	8	4	156	6	162	
	2d W. I. Regiment -	- - - -	–	–	–	–	–	–	–	–	–	–	1	–	1	–	20	–	20	
	3d W. I. Regiment -	Captain Foster -	–	–	–	–	–	–	–	–	–	1	–	–	8	2	170	3	173	
Gambia:																				
St. Mary's - -	Garrison staff - -	- - - -	–	1	1	–	1	–	1	2	–	–	–	–	–	–	–	–	–	
Ditto - - -	2d W. I. Regiment -	Major Cobbe - -	–	–	–	–	–	–	–	–	1	1	3	–	7	4	112	–	112	
M'Carthy's Island -	Garrison staff - -	- - - -	–	–	1	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Ditto - ditto -	3d W. I. Regiment -	Capt. Hill, 2d W. I. Regiment.	–	–	–	–	–	–	–	–	–	1	1	–	3	2	72	–	72	
Fort Ballen - -	- - ditto - -	Captain Berwick, 3d W. I. Regiment.	–	–	–	–	–	–	–	–	–	1	1	–	2	–	35	–	35	
		TOTAL - - -	1	2	2	1	2	1	3	3	1	6	10	–	29	12	565	9	574	

RETURN OF MILITIA.

From whence Returned.	EFFECTIVE STRENGTH.								Rate of Daily Pay when on Duty.				Amount Paid Non-commissioned Officers and Privates for Drill in the Year 1843.	Remarks.
	Field Officers.	Captains.	Subalterns.	Staff.	Serjeant-Majors.	Serjeants.	Corporals.	Privates.	Serjeant-Majors.	Serjeants.	Corporals.	Privates.		
ARTILLERY:									*s. d.*	*s. d.*	*s. d.*	*s. d.*	£. *s. d.*	
Freetown - - - - -	- -	1	1	- -	1	4	4	-	-	-	-	-	—	
Ditto - - - - - -	- -	1	1	- -	1	4	4	-	-	-	-	-	—	
Kissy and Wellington - -	- -	1	1	- -	- -	4	4	- -	- -	- -	- -	- -	- - -	- Not turned out in 1843.
Wilberforce, including - -	5	- -	- -	3	- -	- -	- -	450	3 -	2 -	1 3	1 -	—	
Murray and Aberdeen -	- -	1	1	- -	- -	4	4	-	-	-	-	-	—	
Regent, Bathurst - -	-	-	-	-	-	-	-	-	-	-	-	-	—	
Gloucester and Charlotte -	- -	1	1	- -	- -	4	4	-	-	-	-	-	—	
Hastings and Waterloo -	- -	1	1	- -	- -	4	4	-	-	-	-	-	—	
TOTAL - - -	5	6	6	3	2	24	24	450						
Freetown Militia - - -	2	1	- -	1	1	4	4	91	2 3	1 6	1 -	- 9	57 5 9	- Fifteen days training.

RETURN of OFFICERS, BANDSMEN, GAOL GUARD, and ARM CLEANER, receiving Payment permanently; and of Incidents Paid during the Year ending the 31st December 1843.

STAFF, AND ANNUAL SALARY.				Band, and Daily Pay, till 26th June 1843.						Gaol Guard, and Daily Rate of Pay.				Arm Cleaner, and Amount Paid him in the Year 1843.	Incidents for 1843.	TOTAL, 1843.
Adjutant.	Quarter-master.	Paymaster.	Pay for 1843.	Adjutant.	Corporal.	Privates.		Boys.	Pay for 1843.	Serjeants.	Corporals.	Privates.				
1	1	1		1	1	3	4	6		1	2	12				
£. *s. d.*	£. *s. d.*	£. *s. d.*	£. *s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	£. *s. d.*	*s. d.*	*s. d.*	*s. d.*	£. *s. d.*	£. *s. d.*	£. *s. d.*	£. *s. d.*
60 - -	30 - -	35 - -	86 5 -	2 -	1 3	- 10	- 8	- 4	94 15 10	2 -	1 2	1 -	161 8 10	7 11 8	3 - -½	353 1 4½
1 50 - -	- -	- -	12 10	-	-	-	-	-	- -	1 6	1 -	- 9	95 12 6	- -	- -	108 2 6
														Brought down - - -		57 5 9
														TOTAL for 1843 - - - £.		518 9 7½

By an Act of the Governor and Council, passed on the 26th day of June 1843, the Militia were reduced from the old strength of 500 to 100, at the above reduced pay, and, by the same Act, the three offices of Adjutant, Quarter-master, and Paymaster, were united into one, and are now performed by one officer.

ACCOUNT of EXPENDITURE incurred by *Great Britain* for the MILITARY PROTECTION, and in Aid of the CIVIL ESTABLISHMENT.

HEADS OF EXPENDITURE.	Amount in Pounds Sterling.	Total Expenditure incurred by Great Britain in Pounds Sterling.
COMMISSARIAT:—Pay of the Troops, Provisions, &c.	£. s. d.	£. s. d.
(A.) Rations	3,143 11 –	
(B.) Oil and wick	36 3 –	
(D.) Foreign seamen	1 4 –	
(E.) Ordnance labourers	22 16 –	
(F) Ditto allowances	163 19 9	
(G.) Liberated African Department	9,182 16 4	
(K.) Ordinaries	12,944 7 2	
(L.) Commissariat	1,987 14 9	
(M.) Navy	10,881 17 9	
(O.) Hospital and colonial	1,126 4 3	
		39,490 14 –
ORDNANCE:—Military Works, Stores, Barracks, &c.		
Ordnance:		
Climate pay	120 – –	
Pay of clerk of works	255 10 –	
Works and repairs	410 19 4½	
Storekeeper's expenditure	46 11 10	
Barrack:		
Pay of barrack-master, &c.	62 9 –	
Buildings and repairs	1,371 4 –	
Barrack-master's expenditure	48 18 10	
		2,315 13 –½
Payments - - - £.		41,806 7 –½

COMMISSARIAT RECEIPTS.

	£. s. d.
(P.) Commissariat bills	29,684 1 5
(Q.) Ration stoppages	51 4 9
(R.) Commissariat sales	35 14 4
(T.) Sums payable	3,937 6 10
(V.) Remittances	3,400 – –
(W.) Miscellaneous	652 3 6
(X.) Colonial	3,000 – –
Receipts - - - £.	40,760 10 10

The value of the salt meat and flour received from England during the year amounts to 3,755 *l.* 18 *s.* 2 *d.*, but not included in the above.

The Ordnance storekeeper, deputy storekeeper, and clerk draw their salaries by bill and debenture on the Ordnance at the Tower.

Some regimental officers draw their pay through their agents at home.

Average rate of exchange during the year 2 ½ per cent.

PUBLIC WORKS.

RETURN of all Public Works, Civil Roads, Canals, Bridges, Buildings, &c. &c., not of a Military Nature, which have been undertaken during the Year.

WORK, AND WHERE SITUATED.	Whether Constructing or under Repair.	Estimated Expense in Pounds Sterling.	Authority under which it is Executed.	Fund from which the Expense is Defrayed.	When Commenced.	Whether Finished or Unfinished.	If Finished, actual Amount of Expenditure in Pounds Sterling.	If Unfinished, Amount of Expenditure up to present Date, in Pounds Sterling.	REMARKS.
		£. s. d.					£. s. d.	£. s. d.	
Approved estimates generally	- - -	- - -	- - - -	- -	January -	unfinished -	- - -	96 12 2¼	
Bridge, Wellington-road	repairing -	11 15 10¾	Governor and Council	- -	July -	finished -	- 15 7	—	
Allen's Town Bridge	rebuilding -	344 1 2	Secretary of State -	- -	February	unfinished -	- - -	80 10 9	
Bridges, estimates generally	- - -	226 1 8½	- - ditto - -	- -	January -	finished -	- 5 -¾	—	
Church	repairing -	47 12 -	Governor - -	- -	„	- „ -	174 18 4¾	- - -	- - Repairs of damage done by lightning.
Collector's office	making boxes	- - -	ditto - - -	- -	April -	- „ -	2 9 2	—	
Colonial boat	repairing -	10 - -	Governor and Council	- -	July -	- „ -	7 16 10	—	
Government House "Fort"	- - building kitchen.	236 13 4	Secretary of State -	- -	January -	unfinished -	- - -	218 18 10½	
Mixed Commission House	repairing -	- - -	Governor - -	- -	May -	finished -	33 7 11¼	—	
Engineer's office	- ditto -	60 19 -	ditto - - -	Colonial Fund.	January -	- „ -	56 19 1¾	—	
Fish Market	- ditto -	5 10 3	Secretary of State -		July -	- „ -	3 19 1¾	—	
Nichol's Bridge	- ditto -	- - -	Governor and Council		September	- „ -	- 13 4	—	
New market	- ditto -	- - -	Governor - -		May -	- „ -	10 11 1½	—	
New burial ground	ditto fence -	111 4 -	Secretary of State -		January -	- „ -	5 14 7	—	
Old market	rebuilding -	327 3 -¾	- - ditto - -		March -	unfinished -	- - -	15 - -	
Police-office	repairing -	45 14 2	- - ditto - -		February	finished -	6 5 8	—	
Crown office	making boxes	- - -	Governor - -	- -	November	ditto - -	- 8 -	—	
Streets and roads	repairing -	300 - -	Secretary of State -	- -	January -	unfinished -	- - -	222 - 7¾	
Secretary's office	- ditto -	219 19 3½	- - ditto - -	- -	February	- „ -	- - -	24 10 11¾	
Old surveyor's office	rebuilding -	186 8 3	- - ditto - -	- -	- -	finished -	141 - 4¾	—	
Tank and spring	repairing -	3 13 6	- - ditto - -	- -	- -	- - -	2 14 3½	—	
Lime shed	- ditto -	- - -	Governor and Council	- -	- -	- - -	12 1 4½	—	
Wharf	- ditto -	- - -	Governor - -	- -	- -	- - -	69 12 3	- - -	- - Damage done in very severe weather, requiring immediate attention.
Gaol	- ditto -	26 3 3	Secretary of State -	- -	- -	- - -	28 8 6¾	—	
						£.	552 - 10¼	657 13 5½	

RECAPITULATION.

Expense for buildings, &c., finished	£. 552 - 10¼
Ditto - - ditto - - unfinished	657 13 5½
Total Expense of Colonial Works for 1843, as per item No. 5, page 576	£. 1,209 14 3¾

LEGISLATION.

SCHEDULE of all the Laws, Proclamations, Orders in Council, &c., which have been Promulgated in the Colony during the Year 1843.

Date of the Law, &c.	Substance of the Law, &c.	Transmitted to England.
12 Nov. 1842 -	- - An Act for vesting all Estates and Property in the colony of Sierra Leone, in Africa, occupied for the Ordnance Service, in the principal Officers of Her Majesty's Ordnance, and for granting certain Powers to the said principal Officers.	—
17 Nov. 1842 -	- - An Act to amend an Act, intituled, "An Act for the Regulating and Licensing of Houses for the retailing of Spirituous Liquors, and to make other Regulations for the sale of Spirituous Liquors in the Colony, as well in Houses of public entertainment as otherwise."	—
2 Jan. 1843 -	- - An Act to alter and amend an Act for regulating the Custom-house Duties within the colony of Sierra Leone, and certain dependencies thereon, passed the 10th day of December 1839.	16 Jan. 1843.
13 Jan. 1843 -	- - An Act for regulating the carriage of Passengers in Merchant Vessels from the colony of Sierra Leone.	16 Jan. 1843.
25 Jan. 1843 -	An Act to abolish the payment of Fees on Passports - -	3 Feb. 1843.
2 Feb. 1843 -	- - An Act to renew and amend an Act, intituled, "An Act to embody and constitute a Militia in the Colony of Sierra Leone."	30 Aug. 1843.
13 Jan. 1843 -	- - An Act to renew and amend an Act, intituled, "An Act to embody and constitute a Militia in the Settlements of Bathurst and its Dependencies, on the River Gambia."	30 Aug. 1843.
26 June 1843 -	- - An Act to embody and constitute a Militia in Freetown, in the colony of Sierra Leone.	30 Aug. 1843.
12 Oct. 1843 -	- - An Act for giving power to Debtors under existing Contracts to liquidate their Debts by payment in dollars or in doubloons at the old rates, notwithstanding the new valuations assigned for those Coins by Her Majesty's Proclamation, promulgated on the 30th September 1843.	12 Oct. 1843.
12 Oct. 1843 -	- - An Act to amend an Act, passed on the 13th day of January in the year of our Lord 1843, intituled, "An Act for regulating the Carriage of Passengers in Merchant Vessels from the Colony of Sierra Leone."	12 Oct. 1843.

COUNCILS AND ASSEMBLIES.

Councils and Assemblies.

EXECUTIVE COUNCIL.

RETURN of Members composing the Executive Council.

— None. —

Appendix, No. 5.

SIERRA LEONE.

Councils and Assemblies.

LEGISLATIVE COUNCIL.

RETURN of Members composing the Legislative Council.

Names.	Date of Appointment.	Date of Confirmation.	Whether holding any, and what other Civil or Military Office.
Logan Hook	31 March 1837	26 Aug. 1837	Collector of Customs.
Robert Hornell	4 May 1838	14 Aug. 1838	None. Merchant.
John Carr	11 May 1840	11 May 1840	Chief Justice.
Norman W. Macdonald	27 July 1840	11 Aug. 1840	Colonial Secretary.
William Cole	17 June 1840	28 Oct. 1840	None. Merchant.
William Fergusson	28 Aug. 1840	17 Jan. 1841	- - Surgeon to the Forces; Lieutenant-governor, by Royal Sign Manual, dated 28th June 1841.
Abraham Lemon	15 Aug. 1842	- - -	None. Merchant.
Benjamin C. C. Pine	15 April 1842	15 April 1842	Queen's Advocate.
James Hook	3 April 1843	- - -	- - Her Majesty's Commissioner of Arbitration.

ASSEMBLY.

RETURN of Members of the Assembly.

— None. —

Civil Establishment.

CIVIL ESTABLISHMENT of *Sierra Leone*, for the Year 1843.

LIST OF OFFICERS.

Names of Officers.	Office.	Page in which his Office is described.
Aitkin, N. W.	Colonial Surgeon	588
Apprentices, Printing Establishment		588
Assistant Overseers of Convicts		590
Assistant Judges, Court of Recorder		590
Assistant Colonial Chaplain	Member of Church Missionary Society	594
Aitkin, N. W.	Inspector of Schools	594
Boatmen	Customs Department	588
Bailie, George	Colonial Agent	588
Bowers, Joseph	Market Clerk	588
Boatmen	Colonial Office	590
Brown, Thomas	Dresser, Sick Ward	590
Barnett, Thomas	Police Inspector	592

Names of Officers.	Office.	Page in which his Office is described.
Campbell, John	Assistant Market Clerk	588
Crawford, Joseph	Fish Market Clerk	588
Carr, John	Chief Justice	590
Commissioners of Oyer and Terminer and General Gaol Delivery		590
Caulker, William	Clerk to Queen's Advocate	590
Cathcart, C. J.	Marshal, Vice-Admiralty Court	590
Cattell, W. J.	High Sheriff and Provost Marshal	590
Cathcart, C. J.	Coroner of Freetown	590
Cattell, W. J.	Police Clerk and Clerk of Court of Requests	590
Coffee, James	Turnkey	590
Cummings, George	Manager, First Eastern District	594
Crowley, Walter	Ditto - Mountain District	594
Clarke, Robert	Assistant Colonial Surgeon	594
Dougan, Robert	Acting Queen's Advocate	590
Foster, Isaac	Acting First Writer, Secretary's Office	588
Fergusson, William	Second Writer, - - ditto - - ditto	588
Fergusson, William	Clerk of Council	588
Fraser, William	Messenger, Surveyor's Office	588
Fergusson, William	Registrar, Court of Ordinary	590
Fergusson, William	- ditto - ditto Chancery	590
French, John	Tipstaff, Court of Requests	590
Grant, William	Police Sub-inspector	592
Graham, Thomas	- - In Charge of Cash and Store, Liberated African Department	594
Hook, Logan	Collector of Customs	588
Hume, Anne	Church Cleaner	594
Hughes, Benjamin	Manager, Western District	594
Jeremie, R. J.	Third Writer, Secretary's Office	588
Jeremie, R. J.	Clerk of Council	588
Jones, M. William	Assistant Clerk Customs Department	588
Judges of the Court of Royal	Commission	590
Johnson, Jesse	Court-keeper, Court of Requests	590
Johnson, David	Gate-keeper	590
James, John	Head Overseer of Convicts	590
Illingworth, B. Hownam	Colonial Chaplain	594
Johnson, Jesse	Verger St. George's Church "Freetown"	594
Lewis, Walter	Acting Third Writer, Secretary's Office	588
Libert, B. John	Assistant Manager, Charlotte	594
Leigh, Thomas	Storekeeper, Liberated African Department	594
Macdonald, George	Governor	588
Macdonald, N. W.	Colonial Secretary	588
Macrae, Colin	Acting Colonial Secretary	588
Macrae, Colin	First Writer, Secretary's Office	588
Macormack, John	Acting Collector, Customs	588
Morgan, S. J.	Acting Clerk, Custom's Department	588
Macrae, James	Acting Landing Waiter	588
Messengers	Secretary's Office	590
Messenger	Council Chamber	590
Macfoy, Thomas	Harbour Master	590
Messenger	Queen's Advocate	590

(*continued*)

Appendix, No. 5.

SIERRA LEONE.

Civil Establishment.

Names of Officers.	Office.	Page in which his Office is described.
Macrae, Colin	Surrogate to Ordinary	590
Macdonald, N. W.	- ditto - ditto	590
Macrae, Colin	Acting Registrar, Vice Admiralty Court	590
Macfoy, Thomas	Stipendary Police Magistrate	590
Macormack, John	- ditto - ditto - ditto	590
Moses, Peter	Gaoler	590
Macauley, John	Police Sub-inspector	592
Macdonald, George	General Superintendent	594
Mends, F. William	- - In Charge of Cash and Store, Liberated African Department	594
Nicol, George	Acting Third Writer, Secretary's Office	588
Nicol, George	Fourth Writer, Secretary's Office	588
Norray, William	Issuer, Colonial Surveyor's Department	588
Norray, William	Church Clock Cleaner	588
Nicol, George	Registrar, Court of Chancery	590
Nottidge, T. J.	Clerk of Freetown Church	594
O'Connor, S. L.	Clerk of Council	588
Oldfield, A. R.	Clerk of Crown and Court of Recorder	590
Oldfield, A. R.	Coroner of Freetown	590
Pike, Adolphus	Acting First Writer, Secretary's Office	588
Pike, Adolphus	Acting Fourth ditto - ditto - ditto	588
Pine, C. C. Benjamin	Queen's Advocate	590
Peter, Isaac	Gate-keeper	590
Police constables	-	592
Palmer, S. John	Assistant Manager, Kent	594
Parkes, Thomas	Hospital Accountant, Kissy	594
Shreeve, William	Acting First Writer, Secretary's Office	588
Scott, Benjamin	Colonial Surveyor	588
Saville, H. T.	Clerk to Collecting Surveyor	588
Stevenson, James	High Sheriff and Provost Marshal	590
Samuel, William	Under Gaoler	590
Scott, Benjamin	Engineer, Liberated African Department	594
Stafford, William	Assistant Colonial Surgeon	594
Squire, Matthew	Assistant - ditto - ditto	594
Tuke, Henry	Acting Third Writer, Secretary's Office	588
Thensted, G. J.	Landing-waiter	588
Turner, Abraham	Head Constable	592
Terry, G. Wilkins	- - Assistant Superintendent Liberated African Department	594
Tuke, Henry	Manager, Bananas	594
Thorpe, Samuel	Writer, Liberated African Department	594
Villers, H. G.	Colonial Apothecary	588
Vincent, Henry	Manager of Second Eastern District	594
Wilson, David	Police Sub-inspector	592
Writers	Liberated African Department	594
Yaskey, Aaron	Court-crier, Court of Recorder	590

INDEX.—LIST OF OFFICERS, LIBERATED AFRICAN VILLAGES.

Names of Villages.	OFFICE.	Page in which his Office is described.
Aberdeen	One overseer, one constable, and one teacher	600
Bathurst	One constable	600
Charlotte	One teacher, three assistant teachers, two constables, one cook, and two labourers.	600
Campbell Town	One overseer, one teacher	598
Dublin	One teacher, one assistant, one dresser, one constable, one coxswain, and four boatmen.	602
Freetown	One medical attendant, two overseers, four messengers, three gatekeepers, one cook, one coxswain, 12 boatmen, one watchman, one teacher, three labourers, one assistant storekeeper, one clerk, two blacksmiths, and 24 temporary overseers.	594. 596
Gloucester	One teacher, three assistants, one police clerk, one dresser, one constable, one cook, and two labourers.	600
Goderich	One overseer, one teacher, one assistant teacher, and one constable.	600
Hamilton	One overseer, one teacher	602
Hastings	One overseer, two constables	598
Kissy	Three constables, one hospital attendant, one dresser, one cook, two lunatic-keepers, four apprentices, one porter, five ward-keepers, two messengers, a matron, two assistants, one clerk, one watchman, and eight labourers.	596. 598
Kent	One teacher, two assistants, one dresser, two constables, a coxswain, and four boatmen.	602
Lumley	One overseer and one teacher	600
Macdonald Town	One overseer and one teacher	598
Murray Town	One overseer and two constables	600
Newlands	Two overseers	598
Ricketts	One overseer, one teacher, one assistant ditto	602
Russell	One overseer, one teacher, one temporary overseer	602
Regent	Two constables	600
Rokelle	One overseer and one teacher	598
Stanley	One overseer and two temporary overseers	598
Sussex	One overseer	602
Tombo	One overseer, one teacher, and two temporary overseers.	602
Victoria	One ferryman	598
Wilberforce	Three constables	600
Waterloo	One teacher, one dresser, five constables, one coxswain, and six boatmen.	598
Wellington	One schoolmistress, one assistant, one teacher, one constable, two gaolers.	598
York	One dresser, one assistant ditto, hospital cook, police clerk, two constables, one gaoler, one coxswain, and six boatmen.	600. 602

CIVIL ESTABLISHMENT OF SIERRA

—	OFFICE.	NAME.	Date of Appointment.	By whom Appointed, and under what Instrument.	Annual Salary in British or Army Sterling.	From what Fund the Salary is paid.
					£. s. d.	
	Governor-in-Chief - - -	George Macdonald -	20 Dec. 1841	- - Her Majesty the Queen, under the Royal Sign Manual.	2,000 - -	- -
	Colonial Secretary - -	Norman W. Macdonald	11 Aug. 1840	- - ditto -	600 - -	- -
	Acting ditto - - - -	Colin Macrae - -	6 June 1842	Gov. Macdonald		- -
	First writer - - - -	Colin Macrae - -	12 Nov. 1840	Secretary of State	- - -	- -
	Acting ditto - - - -	William Shreeve -	12 Oct. 1842	Gov. Macdonald	400 - -	- -
	Ditto ditto - - - -	Adolphus Pike - -	15 Apr. 1843	- - ditto -		- -
	Ditto ditto - - - -	Isaac Foster - -	8 June 1843	- - ditto -	- - -	- -
	Second writer - - -	William Fergusson -	12 Nov. 1840	Secretary of State	300 - -	- -
	Third writer - - - -	John R. Jeremie -	28 July 1841	- - ditto - -	- - -	- -
	Acting ditto - - - -	George W. Nicol* -	8 June 1843	Gov. Macdonald	- - -	- -
					250 - -	
	Ditto ditto - - - -	Walter Lewis - -	1 July 1843	- - ditto -	- - -	- -
	Ditto ditto - - - -	Henry Tuke - -	24 Oct. 1843	- - ditto - -	- - -	- -
	Fourth writer - - -	George W. Nicol -	28 Sept. 1841	Secretary of State	200 - -	- -
	Acting ditto - - - -	Adolphus Pike -	8 June 1843	Gov. Macdonald		- -
	Clerk of Council - - -	John R. Jeremie -	12 Oct. 1842	- - ditto - -	- - -	- -
	Ditto ditto - - - -	Luke S. O'Connor -	20 May 1843	- - ditto - -	100 - -	Colonial Fund.
	Ditto ditto - - - -	William Fergusson -	16 Sept. 1843	- - ditto - -	- - -	
	Colonial surgeon - - -	W. N. Aitkin - -	14 Dec. 1834	Secretary of State	500 - -	
	Colonial apothecary - -	George H. Villiers -	16 Feb. 1838	- - ditto - -	200 - -	- -
	Ditto surveyor - - -	Benjamin Scott -	March 1842	- - ditto - -	400 - -	- -
	Surveyor's clerk - - -	T. H. Saville - -	1 July 1843	Gov. Macdonald	80 - -	- -
	Ditto issuer - - - -	W. Norray - -	1 July 1837	Gov. Doherty -	18 5 -	- -
	Ditto messenger - - -	William Fraser -	3 July 1843	Gov. Macdonald	12 - -	- -
	Church clock-cleaner - -	W. Norray - -	1 Oct. 1839	Gov. Doherty -	6 - -	- -
	Collector of Customs - -	Logan Hook - -	6 Jan. 1837	Board of Customs	800 - -	- -
	Acting ditto - - - -	John M'Cormack† -	10 Apr. 1842	Gov. Macdonald		- -
	Acting clerk - - - -	J. S. Morgan - -	5 Jan. 1840	Gov. Doherty -	150 - -	- -
	Landing waiter - - -	T. G. Thensted -	16 Dec. 1843	Board of Customs	100 - -	- -
	Acting ditto - - - -	James Macrae - -	12 May 1842	Gov. Macdonald		- -
	Assistant clerk - - -	William M. Jones -	5 Oct. 1843	- - ditto - -	91 5 -	- -
	Collector's boatmen - -	William Beckley -	Various dates	- - Collector of Customs, under the authority of the Board of Customs.	13 - -	- -
		Peter Johnson - -			13 - -	- -
		—— Bashie - -			13 - -	- -
		—— Disk - -			13 - -	- -
		—— John - -			13 - -	- -
		—— Bonaparte -			13 - -	- -
	Colonial agent - - -	George Baillie - -	- - -	Secretary of State	175 - -	- -
	Market clerk - - -	Joseph Bowers -	16 Nov. 1839	Gov. Doherty -	54 - -	- -
	Assistant ditto - - -	John Campbell -	1 Oct. 1836	Lt.-gov. Campbell	36 - -	- -
	Fish market ditto - - -	Joseph Crawford -	10 Apr. 1833	Lt.-gov. Findley -	36 - -	- -
	Apprentices, printing establishment - - - -	Aaron Taskey - -	10 Apr. 1839	Gov. Doherty -	25 - -	- -
		Aaron Jones - -	„ „ „	- - ditto - -	25 - -	- -
		George Bull - -	11 Aug. 1843	Gov. Macdonald	10 - -	- -
		Robert Spencer -	- - -	- - ditto - -	10 - -	- -

* Mr. Nicol succeeded to the third writership on the death of Mr. Jeremie, on the 8th June.

LEONE, FOR THE YEAR 1843—*continued.*

Amount of Fees during the Year 1843, in Sterling Value.	Whether the Principal be allowed a House for his personal Residence, or what Allowance, if any, for House Rent, or Quarters.	Whether the Office be held by Principal in conjunction with any, and what other Civil, Military, or Naval Office or Appointment, or Place of Profit, in any Colony, or on the Establishment of the United Kingdom. If the Office be held by a Military or Naval Officer, whether upon Full or Half Military, or Naval Pay, the Total Amount of Pay and Allowances of every kind actually received by him in addition to the Profits of his Office.	Period during which the Officer has been Absent from the Colony during the Year 1843.	Whether the Principal enjoy any, and what other Advantage or Profit, not required to be stated in the preceding Columns.	Date of First Appointment under the Colonial Government.
- - -	- - Quarters at Fort Thornton.	- - Colonel, commanding the troops on the Western Coast of Africa, with usual allowances.	- - -	- - 5*s.* per diem for keep of three horses, as superintendent Liberated African Department.	20 Dec. 1841.
- - -	- - -	Surrogate to ordinary - - -	To 2 Dec. -	- - -	31 Oct. 1829.
- - -	- - -	Captain Sierra Leone Militia - -	- - -	- - Acting registrar Vice-admiralty Court, and first writer.	6 Apr. 1837.
- - -	- - -	- - - - - - - - -	- - -	- - -	6 Apr. 1837.
- - -	- - -	- - - - - - - - -	- - -	- - -	12 Oct. 1842.
- - -	None - -	None - - - - -	None -	None - -	15 Apr. 1843.
- - -	Qrs. at barracks	Captain, 3d West India Regiment -	- - -	- - -	8 June 1843.
- - -	- - -	Captain, Sierra Leone Militia -	- - -	- Registrar of Ct. of Chancery, and ordinary and clerk of Council.	12 Oct. 1837.
- - -	- - -	Ensign, ditto - ditto - -	- - Died on 8 June.	Clerk of Council	12 Nov. 1840.
- - -	- - -	Major, ditto - ditto - -	From 1 July	- - Registrar of Court of Chancery.	28 Sept 1841.
- - -	- - -	- - - - - - - - -	- - -	None - -	1 July 1843.
- - -	- - -	- - - - - - - - -	- - -	ditto - -	23 July 1841.
- - -	- - -	*Vide* above - - - -	- - -	ditto - -	28 Sept. 1841.
- - -	- - -	*Vide* above - - - - -	- - -	ditto - -	15 Apr. 1843.
- - -	- - -	*Vide* above - - - - -	- - -	ditto - -	12 Oct. 1840.
- - -	Qrs. at barracks	Captain, 1st West India Regiment -	- - -	ditto - -	20 May 1843.
- - -	- - -	- - - - - - - - -	- - -	ditto - -	12 Oct. 1837.
- - -	- - -	- - - - - - - - -	- - -	- - Inspector of schools till 30th June, and allowance of 5*s.* per diem for two horses.	11 Feb. 1831.
- - -	None - -	None - - - - - -	None -	Sale of medicines	16 Feb. 1838.
- - -	None - -	None - - - - -	None -	- - 2*s.* 6*d.* per day horse allowance.	5 Mar. 1842.
- - -	None - -	None - - - - -	None -	- - -	1 July 1843.
- - -	- - -	- - - - - - - - -	- - -	- - -	1 July 1837.
- - -	None - -	None - - - - - -	None -	None - -	3 July 1843.
- - -	- - -	- - - - - - - - -	- - -	- - -	1 July 1837.
- - -	60 *l.* per annum for an office.	- - - - - - -	The whole yr.	- - -	6 Jan. 1827.
- - -					1 Jan. 1841.
- - -	- - -	- - - - - - - - -	- - -	- - -	5 Jan. 1840.
- - -	- - -	- - - - - - - - -	- - -	- - -	16 Dec. 1843.
- - -	- - -	- - - - - - - - -	- - -	- - -	12 May 1842.
- - -	None - -	None - - - - -	None -	None - -	5 Oct. 1843.
- - -	None - -	None - - - - - -	None -	None - -	- - Various dates.
Agent General for Crown Colonies, 5, Cannon-row.			—		
- - -	None - -	None - - - - - -	None -	- Pension, 1*s.* 6*d.* per diem.	16 Nov. 1839.
- - -	ditto - -	ditto - - - - - -	ditto - -	- - -	1 Oct. 1836.
- - -	ditto - -	ditto - - - - - -	ditto - -	- - Pension, 5*d.* per diem.	10 Apr. 1833.
- - -	ditto - -	ditto - - - - - -	ditto - -	- - -	10 Apr. 1839.
- - -	ditto - -	ditto - - - - - -	ditto - -	- - -	10 Apr. 1839.
- - -	ditto - -	ditto - - - - - -	ditto - -	None - -	10 Aug. 1843.
- - -	ditto - -	ditto - - - - - -	ditto - -	- - -	10 Aug. 1843.

† Mr. M'Cormack is joint police magistrate with Mr. M'Foy (*vide* p. 590), but did not act during the period he held the office of acting collector.

(*continued*)

No.	OFFICE.	NAME.	Date of Appointment.	By whom Appointed, and under what Instrument.	Annual Salary in British or Army Sterling.	From what fund the Salary is paid.
	CIVIL ESTABLISHMENT—*continued.*				£. s. d.	
	Messengers, Secretary's office	Thomas Pilot	7 May 1836	Gov. Campbell	13 – –	Colonial Fund.
		William Robinson	20 Nov. 1841	Lt. Gov. Fergusson	12 – –	
		William Mends	16 Nov. 1842	Gov. Macdonald	12 – –	
	Messenger, Council Chamber	Wallace Brown	20 May 1843	- ditto - -	12 – –	
	Harbour-master	Thomas Macfoy	13 April 1838	Gov. Doherty	– – –	
	Colonial boatmen	—— Sampson	25 Feb. 1841	Gov. Jeremie	13 – –	
		William Reffell			12 – –	
		Soaper			12 – –	
		John Fry			12 – –	
		Dick Smart			12 – –	
	JUDICIAL ESTABLISHMENT:					
	Chief Justice and Judge, Vice-Admiralty Court.	John Carr	19 Aug. 1841	Royal Warrant	1,500 – –	Parliamentary Grant.
	Commissioners of Oyer and Terminer.	- - All members of Council.	- - -	The Charter	- - -	- -
	Judges of the Court of Royal Commission.	- - Governor-in-Chief, Chief Justices, members of Council, and all naval commanders who may be present at the time being.	various dates	- - Commission, bearing date 25th May in the first year of the reign of Her Majesty Queen Victoria.	- - -	- -
	Assistant Judges of the Court of Recorder.	- - The members of council in rotation.	charter	- - -	- - -	- -
	Queen's Advocate	Benjamin C. C. Pine	23 Aug. 1841	Royal Warrant	500 – –	- Parliamentary Grant.
	Acting ditto	Robert Dougan	23 July 1843	Gov. Macdonald		
	Queen's Advocate's clerk	William A. Caulker	15 April 1842	- ditto - -	91 5 –	Colonial Fund.
	Ditto - - - - messenger	James Cooke	„ „ „	- ditto - -	12 – –	
	Surrogate to the ordinary	C. Macrae	6 June 1842	- ditto - -	- - -	
	Ditto - - ditto	A. W. Macdonald	5 Dec. 1843	- ditto - -	- - -	
	Registrar	William Fergusson	16 April 1842	- ditto - -	- - -	
	Registrar of Court of Chancery	G. W. Nicol	23 June 1841	Act. Gov. Carr.	- - -	
	Ditto - - - ditto	William Fergusson	2 July 1841	Gov. Macdonald	- - -	
	Acting Registrar, Court of Vice-Admiralty.	C. Macrae	26 Nov. 1842	- ditto - -	- - -	
	Marshal, Court of Vice-Admiralty.	J. C. Cathcart	- - -	Act. Gov. Carr	- - -	
	Clerk of Crown, and Court of Recorder.	R. A. Oldfield	11 Aug. 1842	Gov. Macdonald	50 – –	
	High Sheriff and Provost Marshal.	James Stevenson	29 Sept. 1842	- ditto - -	- - -	
	Ditto - - - ditto	J. W. Cattell	„ „ 1843	- ditto - -	- - -	
	Coroner of Freetown	J. C. Cathcart	6 Jan. 1842	- ditto - -	- - -	
	Coroner of Freetown	R. A. Oldfield	18 April 1842	Gov. Macdonald	- - -	
	Stipendiary police	Thomas Macfoy	1 Jan. 1841	Gov. Doherty	300 – –	
	Magistrates*	John Macormack				
	Police clerk, and clerk of Court of Requests.	J. W. Cattell	1 July 1834	- - Lieut. Gov. Campbell.	70 – –	
	Court-crier of Court of Recorder	Aaron Yaskey	1 Jan. 1843	Gov. Macdonald	- - -	
	Court-keeper of Court of Requests.	Jesse Johnson	Oct. 1838	Gov. Doherty	- - -	- -
	Tipstaff, ditto	John French	Oct. 1824	Sir N. Campbell	- - -	- -
	Gaoler	Peter Moses	30 Sep. 1840	Gov. Doherty	100 – –	- -
	Under gaoler	W. Samuel	4 Dec. 1841	- - Lieut. Gov. Fergusson.	50 – –	- -
	Turnkey	James Coffee	- - -	Gov. Macdonald	10 8 –	- -
	Gate-keeper	Isaac Peters	- - -	Gov. Doherty	31 – –	- -
	Ditto	David Johnson	- - -	Gov. Macdonald	30 – –	- -
	Dresser, sick ward	Thomas Brown	- - -	Gov. Doherty	13 – –	- -
	Head overseer of convicts	John James	1 Feb. 1841	Act. Gov. Carr	78 17 4	- -
	Assistant overseers	John Thomas		Gov. Macdonald	16 18 –	- -
		Thomas Johnson			16 18 –	- -
		John Bungay	- - -		16 18 –	- -
		Samuel Wilson			16 18 –	- -
		Joseph Roach			16 18 –	- -

(*) *Vide* remark at page 589.

Amount of Fees during the Year 1843, in Sterling Value.	Whether the Principal be allowed a House for his personal Residence, or what Allowance, if any, for House Rent or Quarters.	Whether the Office be held by Principal in conjunction with any, and what other Civil, Military, or Naval Office or Appointment, or Place of Profit, in any Colony, or on the Establishment of the United Kingdom. If the Office be held by a Military or Naval Officer, whether upon Full or Half Military or Naval Pay, the Total Amount of Pay and Allowances of every kind actually received by him, in addition to the Profits of his Office.	Period during which the Officer has been Absent from the Colony during the Year 1843.	Whether the Principal enjoy any, and what other Advantage or Profit, not required to be stated in the preceding Columns.	Date of First Appointment under the Colonial Government.
£. s. d.					
- - -	- - -	- - - - - - - - -	- - -	- - -	7 May 1836.
- - -	None - -	None - - - - - - -	None -	None - -	20 May 1841.
- - -					16 Nov. 1842.
- - -	- - -	- - - - - - - - -	- - -	- - -	25 Nov. 1841.
194 - -	- - -	- - Lieutenant Colonel Sierra Leone Militia.	- - -	Police Magistrate	13 April 1838.
- - -	None - -	None - - - - - - -	None -	None - -	23 Feb. 1841.
- - -	- - -	- - - - - - - - -	- - -	- - -	11 May 1840.
- - -	- - -	- - - - - - - - -	- - -	- - -	Various.
- - -	None - -	None - - - - - - -	- - -	None - -	
- - -	- - -	- - - - - - - - -	- - -	- - -	
- - -	- - -	- - - - - - - - -	- - -	- Proctors Mixed Commission Court, private practice.	23 Aug. 1841. 23 July 1843.
- - -	- - -	- - - - - - - - -	- - -	- - -	15 April 1842.
56 11 4½	- - -	- - - - - - - - -	- - -	- - -	6 April 1837.
1 10 -	- - -	*Vide* page 588 - - - -	- - -	- - -	31 Oct. 1829.
25 19 4½	- - -	- - - - - - - - -	- - -	- - -	12 Oct. 1837.
- - -	- - -	*Vide* page 588 - - - -	- - -	- - -	28 Sept. 1841.
- - -	- - -	*Vide* page 588 - - - -	- - -	- - -	12 Oct. 1837.
20 7 -	None - -	*Vide* page 588 - - - -	None -	None - -	6 April 1837.
106 14 -	- - -	- - - - - - - - -	- - -	- - -	2 June 1841.
82 12 6	- - -	- - - - - - - - -	- - -	- - -	11 Aug 1842.
not furnished	- - -	- - - - - - - - -	- - -	- - -	29 Sept. 1842.
1 13 9	- - -	- - - - - - - - -	- - -	- - -	1 Nov. 1831.
not furnished	- - -	- - - - - - - - -	- - -	- - -	2 June 1841.
42 - -	- - -	- - - - - - - - -	- - -	- - -	18 April 1842.
- - -	- - -	- - - - - - - - -	- - -	Harbour-master acting collector customs - -	1 June 1841.
400 - -	- - -	None - - - - - - -	None -	High Sheriff -	1 Nov. 1831.
16 18 6	None - -	- - - - - - - - -	- - -	- - -	Various.
1 6 -	- - -	- - - - - - - - -	- - -	- - -	
4 6 8	- - -	- - - - - - - - -	- - -	- - -	
- - -	- - -	Serjeant Major Militia - - -	- - -	- - -	
- - -	- - -	- - - - - - - - -	- - -	- - -	
- - -	quarters in gaol	None - - - - - - -	None -	None - -	
- - -	- - -	- - - - - - - - -	- - -	- - -	
- - -	- - -	- - - - - - - - -	- - -	- - -	
- - -	- - -	- - - - - - - - -	- - -	- - -	
- - -	- - -	- - - - - - - - -	- - -	- - -	
- - -	None - -	None - - - - - - -	None -	None - -	
- - -	- - -	- - - - - - - - -	- - -	- - -	
- - -	- - -	- - - - - - - - -	- - -	- - -	

—	OFFICE.	NAME.	Date of Appointment.	By whom Appointed, and under what Instrument.	Annual Salary in British or Army Sterling.	From what Fund the Salary is paid.
	JUDICIAL ESTABLISHMENT—*continued.*				£. s. d.	
	Police inspector - - -	James Barnett - -	1 July 1841	- - Acting Governor Carr.	100 - -	- -
	Head constable - - -	A. Turner - -	1 July 1838	- - Lieut.-Governor Lumley.	45 12 6	- -
	Police sub-inspectors - -	W. Grant - -	Aug. 1835 -	- - Lieut.-Governor Campbell	36 10 -	- -
		John Macaulay -			36 10 -	- -
		David Wilson - -			36 10 -	- -
		Thomas Rhodes -	- - -	- - -	15 4 2	- -
		James Macarthy -	- - -	- - -	15 4 2	- -
		Alexander Gray -	- - -	- - -	15 4 2	- -
		Sam Jones - -	- - -	- - -	15 4 2	- -
		Joseph Macawlay -	- - -	- - -	15 4 2	- -
		William Fergusson -	- - -	- - -	15 4 2	- -
		John Buck - -	- - -	- - -	15 4 2	- -
		Thomas Best - -	- - -	- - -	15 4 2	- -
		Joseph Smith - -	- - -	- - -	15 4 2	- -
		Edward Metzgar -	- - -	- - -	15 4 2	- -
		Joseph Jarrett - -	- - -	- - -	15 4 2	- -
		Thomas Macaulay -	- - -	- - -	15 4 2	- -
		George Williams -	- - -	- - -	15 4 2	- -
		John Macawlay -	- - -	- - -	18 5 -	- -
		John Davis - -	- - -	- - -	15 4 2	- -
		James Pratt - -	- - -	- - -	15 4 2	- -
		Samuel Martin -	- - -	- - -	15 4 2	- -
		William Smith - -	- - -	- - -	15 4 2	- -
		Edward Portman -	- - -	- - -	15 4 2	- -
		Henry Thomas -	- - -	- - -	15 4 2	- -
		James Johnson -	- - -	- - -	16 14 7	- -
		William Blakes -	- - -	- - -	15 4 2	- -
		William Peters -	- - -	- - -	15 4 2	- -
		John Wilcox - -	- - -	- - -	15 4 2	- -
		John Amos - -	- - -	- - -	15 4 2	- -
		Prince Will - -	- - -	- - -	15 4 2	- -
		Thomas Brown -	- - -	- - -	15 4 2	- -
		John Buckle - -	- - -	- - -	15 4 2	- -
		John Shower - -	- - -	- - -	18 5 -	- -
	Day and night police - -	James George - -	Various dates.	Various Governors.	15 4 2	- -
		James Grant - -			15 4 2	- -
		John Rose - -	- - -	- - -	15 4 2	- -
		John Johnson - -	- - -	- - -	18 5 -	- -
		James Fox - -	- - -	- - -	15 4 2	- -
		Mark J. Tambo -	- - -	- - -	18 5 -	- -
		James Campbell -	- - -	- - -	15 4 2	- -
		John Pears - -	- - -	- - -	15 4 2	- -
		James Benjamin -	- - -	- - -	18 5 -	- -
		James Cathorn -	- - -	- - -	15 4 2	- -
		John Smart - -	- - -	- - -	16 14 7	- -
		Henry Macarthy -	- - -	- - -	18 5 -	- -
		Henry Macaulay -	- - -	- - -	15 4 2	- -
		William Jarrett -	- - -	- - -	16 14 7	- -
		Francis Eden - -	- - -	- - -	15 4 2	- -
		James Harding -	- - -	- - -	15 4 2	- -
		Thomas Cole - -	- - -	- - -	15 4 2	- -
		William Macaulay -	- - -	- - -	15 4 2	- -
		William Senegall -	- - -	- - -	15 4 2	- -
		John Ball - -	- - -	- - -	15 4 2	- -
		William Neil - -	- - -	- - -	15 4 2	- -
		John Thorpe - -	- - -	- - -	15 4 2	- -
		Thomas Williams -	- - -	- - -	15 4 2	- -
		James Boulay - -	- - -	- - -	15 4 2	- -
		John Bashee - -	- - -	- - -	15 4 2	- -
		Sam Wilson - -	- - -	- - -	18 5 -	- -
		William Bendy -	- - -	- - -	16 14 7	- -
		Robert Taylor - -	- - -	- - -	15 4 2	- -
		James Brown - -	- - -	- - -	15 4 2	- -
		Henry Jones - -	- - -	- - -	6 1 8	- -
		William Thorpe -	- - -	- - -	6 1 8	- -

Colonial Fund.

Amount of Fees during the Year 1843, in Sterling Value.	Whether the Principal be allowed a House for his personal Residence, or what Allowance, if any, for House Rent or Quarters.	Whether the Office be held by Principal in conjunction with any, and what other Civil, Military, or Naval Office or Appointment or Place of Profit, in any Colony, or on the Establishment of the United Kingdom. If the Office be held by a Military or Naval Officer, whether upon Full or Half Military or Naval Pay, the Total Amount of Pay and Allowances of every kind actually received by him in addition to the Profits of his Office.	Period during which the Officer has been Absent from the Colony during the Year 1843.	Whether the Principal enjoy any, and what other Advantage or Profit, not required to be stated in the preceding Columns.	Date of First Appointment under the Colonial Government.
£. s. d.					
- - -	None - -	None - - - - - - -	None -	- 2 s. 6 d. per diem, keep of one horse.	
12 10 7	- - -	Poundkeeper - - - - -	None -	None - -	
- - -					
- - -					
- - -					
- - -	None - -	None - - - - - - -	None -	None - -	
- - -					
- - -					
- - -	None - -	None - - - - - - -	None -	5 d. per diem pension.	
- - -					
- - -	None - -	None - - - - - - -	None -	None - -	
- - -	None - -	None - - - - - - -	None -	5 d. per diem pension.	
- - -	None - -	None - - - - - - -	None -	—	
- - -					
- - -					
- - -					
- - -					
- - -	None - -	None - - - - - - -	None -	None - -	
- - -					
- - -					
- - -					
- - -					
- - -	None - -	None - - - - - - -	None -	5 d. per diem pension.	
- - -					
- - -					
- - -					
- - -					Various.
- - -	None - -	None - - - - - - -	None -	None - -	
- - -					
- - -					
- - -					
- - -	None - -	None - - - - - - -	None -	None - -	
- - -	None - -	None - - - - - - -	None -	1 s. per diem pension.	
- - -					
- - -					
- - -					
- - -					
- - -					
- - -	None - -	None - - - - - - -	None -	None - -	
- - -					
- - -					
- - -					
- - -					
- - -					
- - -					
- - -	None - -	None - - - - - - -	None -	5 d. per diem pension.	
- - -					
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- - -					
- - -					
- - -	None - -	None - - - - - - -	None -	None - -	
- - -					
- - -					
- - -					
- - -					
- - -					
- - -					

(continued)

—	OFFICE.	NAME.	Date of Appointment.	By whom Appointed, and under what Instrument.	Annual Salary in British or Army Sterling.	From what Fund the Salary is paid.
	ECCLESIASTICAL ESTABLISHMENT:				£. s. d.	
	Colonial chaplain	- - Hownam B. Illingworth.*	28 Feb. 1843	Secretary of State	500 – –	Colonial Fund.
	Acting colonial chaplain	- - One of the clergymen of the Church Missionary Society.	10 Apr. 1842	Gov. Macdonald		
	Clerk of the church	J. T. Nottidge	1 Oct. 1835	- Lieut.-Governor Campbell.	13 – –	
	Verger	Jesse Johnson	1 Apr. 1839	Governor Doherty	7 16 –	
	Church cleaner	Anne Hume	- ditto -	- ditto -	10 – –	
	LIBERATED AFRICAN DEPARTMENT:					
	General superintendent	George Macdonald	1 Feb. 1842	- By virtue of the office of Governor.	- - -	- -
	Assistant ditto	Wilkins G. Terry	14 Mar. 1836	Secretary of State	400 – –	- -
	Writers	William Dixon	1 Jan. 1841	Governor Jeremie	100 – –	- -
		Joseph T. Macaulay	23 Dec. 1840	- ditto -	36 10 –	
		Anthony O'Connor	19 Nov. 1841	Lt.-Gov. Fergusson	73 – –	
	Managers: First Eastern District	George Cummings	1 July 1838	Governor Doherty	150 – –	
	Second - ditto	Henry Vincent	10 Mar. 1842	Secretary of State	250 – –	
	Mountain District	Walter Crowley	29 Apr. 1842	Gov. Macdonald	250 – –	
	Western District	Benjamin F. Hughes	1 May 1840	Governor Doherty	250 – –	
	Bananas	Henry Tuke	29 Apr. 1842	Gov. Macdonald	150 – –	
	Assistant manager, Kent	John S. Palmer	22 May 1837	Gov. Campbell	125 – –	
	Ditto - - - Charlotte	John B. Libert	13 Mar. 1837	- ditto -	50 – –	
	Engineer	Benjamin Scott	9 May 1842	Secretary of State	75 – –	
	School inspector	William N. Aitkin	7 Aug. 1841	- Acting Governor Carr.	200 – –	Funds voted by Parliament.
	Assistant colonial surgeons	Robert Clarke	22 Feb. 1837	Secretary of State	- - -	- -
		William Stafford	3 Dec. 1842	- ditto -	400 – –	- -
		Matthew Squire	26 Jan. 1842	- Lieut.-Governor Fergusson.	- - -	- -
	Hospital accountant	Thomas Parkes	21 Sep. 1841	- - -	70 – –	- -
	COMMISSARIAT BRANCH OF LIBERATED AFRICAN DEPARTMENT:					
	Freetown:					
	In charge of cash and store	William F. Mends	4 Feb. 1841	Ex-officio -	150 – –	- -
		Thomas Graham †	1 July 1843			
	Storekeeper	Thomas Leigh	11 Sep. 1841	- Lieut.-Governor Fergusson.	200 – –	- -
	Writer	Samuel Thorpe	15 Apr. 1839	Governor Doherty	150 – –	
	Medical attendant	James Cromanty	- - -	- - -	18 5 –	
	Overseers	William Macfoy	- - -	- - -	15 – –	
		Charlotte Pratt	- - -	- - -	15 – –	
	Messengers	Joseph Porter	- - -	- - -	15 – –	
		John Newman	- - -	- - -	15 – –	
	Gatekeepers	William Cecil	- - -	- - -	15 – –	
		Charles Wilson	- - -	- - -	15 – –	
		William Nicol	Various dates.	Various Governors.	15 – –	
	Cook	Samuel Coker			15 – –	
	Coxswain	John Davis	- - -	- - -	24 – –	
	Boatmen	Henry Leigh	- - -	- - -	12 – –	
		—— Ledor	- - -	- - -	12 – –	- -
		Stephen Johnson	- - -	- - -	12 – –	- -
		George Edwards	- - -	- - -	12 – –	- -
		Thomas Coker	- - -	- - -	12 – –	- -
		Henry Allen	- - -	- - -	12 – –	- -

* The Rev. Mr. Illingworth was chaplain to the "Madagascar" frigate, Captain Foote, and joined the colony from that vessel in June 1843.

Amount of Fees during the Year 1843, in Sterling Value.	Whether the Principal be allowed a House for his personal Residence, or what Allowance, if any, for House Rent or Quarters.	Whether the Office be held by Principal in conjunction with any, and what other Civil, Military, or Naval Office or Appointment, or Place of Profit, in any Colony, or on the Establishment of the United Kingdom. If the Office be held by a Military or Naval Officer, whether upon Full or Half Military or Naval Pay, the Total Amount of Pay and Allowances of every kind actually received by him in addition to the Profits of his Office.	Period during which the Officer has been Absent from the Colony during the Year 1843.	Whether the Principal enjoy any, and what other Advantage or Profit, not required to be stated in the preceding Columns.	Date of First Appointment under the Colonial Government.
£. s. d.					
- - -	None - -	None - - - - - - -	- - Arrived 22 June 1843.	None - -	28 Feb. 1843.
- - -	None - -	None - - - - - - -	- - -	None - -	10 Apr. 1842.
- - -	None - -	None - - - - - - -	- - -	None - -	1 Apr. 1835.
7 16 -	None - -	Sexton - - - - - -	- - -	None - -	1 Apr. 1839.
- - -	None - -	None - - - - - - -	None -	None - -	1 Apr. 1839.
- - -	Fort Thornton -	- - Governor-in-chief, and colonel commanding the troops on the western coast of Africa.	- - -	- - -	20 Dec. 1841.
- - -	Macarthy-square	- - - - - - - -	- - -	- - 5s. per diem for the keep of two horses -	- - Various dates.
- - -	- - -	None - - - - - - -	- - -	- - -	
- - -	- - -	None - - - - - - -	- - -	- - -	
- - -	- - -	None - - - - - - -	- - -	- - -	
- - -	Wellington -	Coroner of Freetown - - -	- - -		
- - -	Waterloo - -	- - ditto - - - - -	None -	- - 2s. 6d., horse allowance, each per diem - -	
- - -	Wilberforce -	- - ditto - - - - -	None -		
- - -	York - -	- - ditto - - - - -	None -		
- - -	Bananas - -	- - ditto - - - - -	None -	*Vide* p. 588 -	
- - -	Kent - -	None - - - - - - -	- - -	- - -	
- - -	Charlotte - -	None - - - - - - -	- - -	- - -	
- - -	- - -	Colonial Surveyor, *vide* p. 588 -	- - -	- - -	
- - -	- - -	Colonial Surgeon, *vide* p. 588 -	- On leave till 18 Nov. 1843.	- - 2s. 6d. per diem, keep of one horse - -	
- - -	At Kissy - -	- - - - -	- On leave till 18 Nov. 1843	- each 2s. 6d. per diem, forage allowance - -	
- - -	- ditto - -	Died in June - - - -	- - -		
- - -	- ditto - -	- - - - - - -	- - -		
- - -	- - -	- - - - - - - -	- - -	- - -	
- - -	- - Quarters in Commissariat.	- - Senior Commissariat Officer in charge.	And July 1	- - The usual military allowances granted to officers of their rank.	—
- - -	None - -	Storekeeper, Powder Magazine.	—		
None -	None - -	None - - - - - - -	None -	None - -	- - Various dates.

† Mr. Graham was appointed Fourth Writer in the Secretary's Office, 1830. He resigned this appointment in 1833, on receiving an appointment in the Commissariat.

(*continued*)

—	OFFICE.	NAME.	Date of Appointment.	By whom Appointed, and under what Instrument.	Annual Salary in British or Army Sterling.	From what Fund the Salary is paid.
	COMMISSARIAT BRANCH OF LIBERATED AFRICAN DEPARTMENT—*continued.*				£. s. d.	
	Freetown—*continued.*	John Barnett	Various dates.	Various Governors.	12 – –	Funds voted by Parliament.
		Jim Morgan			12 – –	
	Boatmen	Henry Macawlay			12 – –	
		—— Wamper			12 – –	
		William Johnson			12 – –	
		Thomas Barnett			12 – –	
	Watchman	Tom Ogoo			13 16 –	
	Teacher	Charles Moore			18 – –	
	Temporary overseers	John Cole, 1st			15 – –	
		John Cole, 2d			15 – –	
		John Macawley			15 – –	
		John Luke			15 – –	
		James Sawyer			15 – –	
		John Thomas			15 – –	
		Mandrose Thomson			15 – –	
		Robert Parkinson			15 – –	
		Thomas Macawlay			15 – –	
		Samuel Taylor			15 – –	
		Thomas Roberts			15 – –	
		James Stober			15 – –	
		James Jones			15 – –	
		William Parker			15 – –	
		John Williams			15 – –	
		Josiah Pratt			15 – –	
		Nancy Keeling			15 – –	
		Martha Simmon			15 – –	
		Nancy Doval			15 – –	
		Patience Fife			15 – –	
		Mary Davis, 1st			15 – –	
		Mary Davis, 2d			15 – –	
		Phœbe Nicol			15 – –	
		Hannah Renner			15 – –	
	Messenger	James Wright			12 – –	
	Labourer	Orange Nelson			11 14 –	
	Assistant storekeeper	Philip Brown			15 – –	
	Labourers	Thomas Eden			11 14 –	
		John Grape			11 14 –	
	Clerk	Thomas Saville			– – –	
	Ditto	Samuel Himilton			30 – –	
	Issuer's Messenger	Thomas Williams			15 12 –	
	Blacksmiths	James Jarrett			36 10 –	
		Thomas Williams			27 7 6	
	Kissy:					
	First Eastern District:					
	Constables	Abraham Hamilton			13 – –	
		Thomas Dykes			13 – –	
	Hospital Accountant	James Nicol			60 – –	
	Dresser	George Sotaah			15 – –	
	Constable	Jacob Haffner			15 12 –	
	Hospital Cook	Henry Thomas			11 8 –	
	Lunatic keepers	George Holliest			9 – –	
		James Smith			9 – –	
	Apprentices	Thomas Dining			– – –	
		Charles During			7 16 –	
		John Scott			7 16 –	
		James Quashie			7 16 –	
	Porter	Henry Fielding			7 16 –	
	Wardkeepers	Isaac Spencer			7 16 –	
		John Brown			7 16 –	
		Samuel Macaulay			7 16 –	
		George Gatesman			7 16 –	
		Acciappa			7 16 –	
	Messengers	Thomas Davis			6 – –	
		George Williams			6 – –	
	Matron	Nancy Hamilton			18 – –	
	Assistants	Hannah Davis			6 – –	
		Martha Jenkins			6 – –	

Amount of Fees during the Year 1843, in Sterling Value.	Whether the Principal be allowed a House for his personal Residence, or what Allowance, if any, for House Rent or Quarters.	Whether the Office be held by Principal in conjunction with any, and what other Civil, Military, or Naval Office or Appointment, or Place of Profit, in any Colony, or on the Establishment of the United Kingdom. If the Office be held by a Military or Naval Officer, whether upon Full or Half Military or Naval Pay, the Total Amount of Pay and Allowances of every kind actually received by him in addition to the Profits of his Office.	Period during which the Officer has been Absent from the Colony during the Year 1843.	Whether the Principal enjoy any, and what other Advantage or Profit, not required to be stated in the preceding Columns.	Date of First Appointment under the Colonial Government.
£. s. d.					
- - -	None - -	None - - - - - - -	None -	None - -	Various dates.

—	OFFICE.	NAME.	Date of Appointment.	By whom Appointed, and under what Instrument.	Annual Salary in British or Army Sterling.	From what Fund the Salary is Paid.
	COMMISSARIAT BRANCH OF LIBERATED AFRICAN DEPARTMENT—*continued.*				£. s. d.	
	Kissy—First Eastern District—*continued.*					
	Hospital clerk	John Shooter	- - -	- - -	27 7 6	- -
	Watchman	Joseph Johnson	- - -	- - -	9 - -	- -
	Hospital labourers	George Renner	- - -	- - -	6 1 8	- -
		George Willis	- - -	- - -	6 1 8	- -
		Isaac Carew	- - -	- - -	6 1 8	- -
		John Thorpe	- - -	- - -	6 1 8	- -
		Thomas King	- - -	- - -	6 1 8	- -
		Daniel George	- - -	- - -	6 1 8	- -
		William Johnson	- - -	- - -	6 1 8	- -
		Thomas Williams	- - -	- - -	6 1 8	- -
	Wellington:					
	Schoolmistress	Elizabeth Cummings	- - -	- - -	36 - -	- -
	Assistant ditto	Sarah Wilberforce	- - -	- - -	10 8 -	- -
	Teacher	Phoebe Peters	- - -	- - -	7 16 -	- -
	Constable	Henry Clarke	- - -	- - -	12 - -	- -
	Gaolers	George Granville	- - -	- - -	12 - -	- -
		John Bright	- - -	- - -	12 - -	- -
	Second Eastern District:					
	Newlands:					
	Overseers	John Langley	- - -	- - -	18 - -	- -
		John Thomson	- - -	- - -	18 - -	- -
	Hastings:					
	Overseer	John Ashley	- - -	- - -	48 - -	- -
	Constables	Samuel Harris	- - -	- - -	12 - -	- -
		Mark Mason	- - -	- - -	12 - -	- -
	Rokelle:					
	Overseer	Benjamin Hobhouse	- - -	- - -	15 - -	
	Teacher	William Stewart	- - -	- - -	15 - -	
	Waterloo:		- - Various dates.	- - Various Governors.		Funds voted by Parliament.
	Teacher	William Grant	- - -	- - -	24 - -	
	Dresser	Thomas Gregory	- - -	- - -	12 - -	
	Constables	Thomas Wilson	- - -	- - -	12 - -	
		William Jones	- - -	- - -	12 - -	
		Peter Coker	- - -	- - -	12 - -	
		Henry Shally	- - -	- - -	12 - -	- -
		William Coker	- - -	- - -	12 - -	- -
	Coxswain	Abnor Davis	- - -	- - -	22 8 -	- -
	Boatmen	Thomas Weeks	- - -	- - -	9 - -	- -
		William Macfoy	- - -	- - -	9 - -	- -
		Henry George	- - -	- - -	9 - -	- -
		Moses Riddler	- - -	- - -	9 - -	- -
		James Moore	- - -	- - -	9 - -	- -
		William Renner	- - -	- - -	9 - -	- -
	Campbell Town:					
	Overseer	George Songster	- - -	- - -	18 - -	- -
	Teacher	William Engles	- - -	- - -	12 - -	- -
	Macdonald Town:					
	Overseer	William Hill	- - -	- - -	18 - -	- -
	Teacher	Henry Davis	- - -	- - -	15 - -	- -
	Stanley:					
	Overseer	John C. Coker	- - -	- - -	12 - -	- -
	Temporary Overseers	Nathaniel Simmonds	- - -	- - -	12 - -	- -
		William Taylor	- - -	- - -	12 - -	- -
	Victoria:					
	Ferryman	William Richard	- - -	- - -	18 5 -	- -

Amount of Fees during the Year 1843, in Sterling Value.	Whether the Principal be allowed a House for his personal Residence, or what Allowance, if any, for House Rent or Quarters.	Whether the Office be held by Principal in conjunction with any, and what other Civil, Military, or Naval Office or Appointment, or Place of Profit, in any Colony, or on the Establishment of the United Kingdom. If the Office be held by a Military or Naval Officer, whether upon Full or Half Military or Naval Pay, the Total Amount of Pay and Allowances of every kind actually received by him in addition to the Profits of his Office.	Period during which the Officer has been Absent from the Colony during the Year 1843.	Whether the Principal enjoy any, and what other Advantage or Profit, not required to be stated in the preceding Columns.	Date of First Appointment under the Colonial Government.
£. s. d.					
- - -	None - -	None - - - - - - - -	None -	None - -	Various dates.

(*continued*)

—	OFFICE.	NAME.	Date of Appointment.	By whom Appointed and under what Instrument.	Annual Salary in British or Army Sterling.	From what Fund the Salary is paid.
	COMMISSARIAT BRANCH OF LIBERATED AFRICAN DEPARTMENT—*continued.*				£. s. d.	
	Mountain District.					
	Gloucester:					
	Teacher	John Thorpe			18 — —	
	Assistant teachers	Ralph Williams			9 — —	
		Thomas Cromanty			12 — —	
		Henry Johnson			12 — —	
	Police clerk	John Thorpe			9 — —	
	Dresser	James Grant			24 — —	
	Constable	William Edwin			12 — —	
	Cook	Thomas Williams			10 8 —	
	Labourers	William Anthony			4 11 3	
		Thomas Williams			4 11 3	
	Regent:					
	Constables	Abraham Peters			12 — —	
		John Davis			12 — —	
	Bathurst:					
	Constable	Thomas Bruley			12 — —	
	Charlotte					
	Teacher	Sarah Libert			25 — —	
	Assistant teachers	Hannah Metzgar			10 8 —	
		Jane Dreker			7 16 —	
		Elizabeth Campbell			7 16 —	
	Constables	Joseph Davis			12 — —	
		Robert Perceval			12 — —	
	Cook	James Palmer			9 — —	
	Labourers	John Brown			4 11 3	
		John Thomas			4 11 3	
	Wilberforce:		Various dates.	Various Governors.		Funds voted by Parliament.
	Constables	John Eden			12 — —	
		Robert Hughes			12 — —	
		Samuel Palker			12 — —	
	Aberdeen:					
	Overseer	George Shilling			30 — —	
	Constable	William Mason			12 — —	
	Teacher	John Brown			12 — —	
	Murray:					
	Overseer	James Newman			18 — —	
	Constables	John Ashley			12 — —	
		Liverpool Rendall			12 — —	
	Lumley:					
	Overseer	Ellis Davis			18 — —	
	Teacher	Henry Renner			12 — —	
	Goderich:					
	Overseer	Henry Atkins			24 — —	
	Constable	Charles Collier			12 — —	
	Teacher	Christian During			12 — —	
	Assistant ditto	Judith During			9 — —	
	Western District.					
	York:					
	Dresser	William Jarrett			24 — —	
	Assistant ditto	John Pratt			6 — —	
	Hospital cook	John Thorpe			6 — —	
	Police clerk	Henry Englis			9 — —	

Amount of Fees during the Year 1843, in Sterling Value.	Whether the Principal be allowed a House for his personal Residence, or what Allowance, if any, for House Rent or Quarters.	Whether the Office be held by Principal in conjunction with any, and what other Civil, Military, or Naval Office or Appointment, or Place of Profit, in any Colony, or on the Establishment of the United Kingdom. If the Office be held by a Military or Naval Officer, whether upon Full or Half Military, or Naval Pay, the Total Amount of Pay and Allowances of every kind actually received by him in addition to the Profits of his Office.	Period during which the Officer has been Absent from the Colony during the Year 1843.	Whether the Principal enjoy any, and what other Advantage or Profit, not required to be stated in the preceding Columns.	Date of First Appointment under the Colonial Government.
- - -	None - -	None - - - - - - -	None -	None - -	Various dates.

(*continued*)

—	OFFICE.	NAME.	Date of Appointment.	By whom Appointed, and under what Instrument.	Annual Salary in British or Army Sterling.	From what Fund the Salary is Paid.
	COMMISSARIAT BRANCH OF LIBERATED AFRICAN DEPARTMENT—*continued.*					
	Western District—York—*continued.*				£. s. d.	
	Constables	Thomas Leigh			12 — —	
		Samuel Meheux			12 — —	
	Gaoler	Peter Gouch			12 — —	
	Coxswain	John Gilbert			10 8 —	
	Boatmen	James Williams			9 — —	
		William Thorpe			9 — —	
		David Mann			9 — —	
		James Peck			9 — —	
		Daniel Coker			9 — —	
		Charles Williams			9 — —	
	Sussex:					
	Overseer	James Bathurst			12 — —	
	Hamilton:					
	Overseer	Henry Brown			18 — —	
	Teacher	Matthew Thom			12 — —	
	Kent:					
	Teacher	George P. Renner			12 — —	
	Assistant teachers	James Wright			9 — —	
		David Fearon			5 4 —	
	Dresser	Charles Macarthy			12 — —	
	Constables	Thomas Wellington			12 — —	
		William Davis			12 — —	
	Coxswain	Thomas Appleton			10 8 —	
	Boatmen	Robert Wenzell			9 — —	
		Joseph King			9 — —	
		Robert Allen			9 — —	
		Samuel Bocock	Various dates.	Various Governors.	9 — —	Funds voted by Parliament.
	Tombo:					
	Overseer	John Gordan			18 — —	
	Teacher	William Broderick			15 — —	
	Temporary overseers	—— Socato			12 — —	
		Peter Newman			12 — —	
	Russell:					
	Overseer	Donald M'Intyre			15 — —	
	Teacher	William M'Intyre			15 — —	
	Temporary overseer	Thomas Jarrett			12 — —	
	Dublin:					
	Teacher	Abdooh Meersech			18 — —	
	Assistant ditto	Eliza Bocock			12 — —	
	Dresser	Ebenezar Collin			9 — —	
	Constable	Thomas Buckle			12 — —	
	Coxswain	John Wilson			10 8 —	
	Boatmen	James Riddle			9 — —	
		John Williams			9 — —	
		William Dundas			9 — —	
		Scipio			9 — —	
	Ricketts:					
	Overseer	John Attara			12 — —	
	Teacher	William Moore			12 — —	
	Assistant teacher	Maria Moore			9 — —	

Amount of Fees during the Year 1843, in Sterling Value.	Whether the Principal be allowed a House for his personal Residence, or what Allowance, if any, for House Rent or Quarters.	Whether the Office be held by Principal in conjunction with any, and what other Civil, Military, or Naval Office or Appointment, or Place of Profit, in any Colony, or on the Establishment of the United Kingdom. If the Office be held by a Military or Naval Officer, whether upon Full or Half Military or Naval Pay, the Total Amount of Pay and Allowances of every kind actually received by him in addition to the Profits of his Office.	Period during which the Officer has been Absent from the Colony during the Year 1843.	Whether the Principal enjoy any, and what other Advantage or Profit, not required to be stated in the preceding Columns.	Date of First Appointment under the Colonial Government.
£. s. d.					
—					
—					
—

RETURN of Officers who have given Security for the due Discharge of their Duties.

NAMES.	OFFICES.	Nature and Amount of Security, Names of the Sureties, and Sums for which they are Answerable.
Norman W. Macdonald.	- - Colonial Secretary and Accountant.	- - A bond to the Colonial Government; the Colonial Secretary in 1,000 *l.*, and two sureties, viz. R. Donegan, esq., of Freetown, solicitor, and Lieut. T. Smales, 3d W. I. Regt., in 500 *l.* each.
Colin Macrae - -	- - Acting Colonial Secretary and Accountant.	- - A bond to the Colonial Government; the Actg. Colonial Secretary in 1,000 *l.*, and two sureties, viz. William N. Aitkin, esq., Colonial surgeon, and James Stevenson, esq., of Freetown, merchant, in 500 *l.* each.
Logan Hook - -	Collector of Customs -	- - A bond to the Crown. The Collector in 2,000 *l.* and two sureties, viz. R. Dougan, esq., solicitor, Freetown, and Walter Large, esq., merchant, of the same place, in 1,000 *l.* each.
John M'Cormack -	- - Acting Collector of Customs.	- - A bond to the Crown. The Acting Collector in 2,000 *l.* and two sureties, viz. Abraham Lemon, of Freetown, merchant, and Charles Heddle, of the same place, merchant, in 1,000 *l.* each.
John L. Morgan -	Landing waiter - -	- - A bond to the Crown; himself in 250 *l.* and two sureties, viz. Herbert Williams and John Gray, both of Freetown, in 125 *l.* each.

J. M. Macdonald, Colonial Secretary.

PENSIONS payable out of the Revenues of the Colony.

	NAME OF THE PARTY.	Amount of the Pension in Sterling.	Authority under which the Pension was granted.	Date from which the Pension has been paid.	Service for which the Pension was granted.
		£. s. d.			
A.	Mrs. O'Meara - -	100 - -	- - The Right Hon. Her Majesty's Principal Secretary of State for the Colonies.	1 Jan. 1824	- - Widow of the late Mr. Thadeus O'Meara, first writer on the civil establishment.
B.	Mrs. Flood - -	50 - -	- ditto - -	1 Jan. 1826	- - Widow of the late Rev. Samuel Flood, of the Church Missionary Society, colonial chaplain.
C.	Mrs. Geary and child	60 - -	- ditto - -	ditto - -	- - Widow and child of the late Mr. Geary, chaplain of the Gold Coast.
D.	Robert Hopwood, 1/9 per diem, deducting 5 per cent., receives the same amount from the Colonial Fund at the Gambia.	15 3 5	- ditto - -	26 Nov. 1823	—
E.	William Sutherland -	16 - -	Secretary of State -	1 Jan. 1827	- - Formerly belonging to the colonial armed vessels employed in the suppression of the slave trade, and in the public service of the colony.
F.	Bul Drummond -	14 - -	- ditto - -	ditto - -	- - - ditto.
G.	Mrs. Sarah Fox -	18 - -	- - Granted by the Governor and Council and approved by the Secretary of State.	ditto - -	Colonial schoolmistress 25 years.
H.	James Sherrin -	11 5 -	- ditto - -	12 June 1837	- - For a severe wound received in the right arm while in the act of preventing murder, which has deprived him entirely of the use of his arm.

	NAME OF THE PARTY.	Amount of the Pension in Sterling.	Authority under which the Pension was granted.	Date from which the Pension has been paid.	Service for which the Pension was granted.
		£. s. d.			
I.	Andrew Moore -	15 – –	- - Governor and Council, approved by the Right Hon. the Secretary of State.	1 Apr. 1839	- - Beadle of St. George's Church since the Company's time.
K.	Flora Ackim - -	7 10 –	- ditto - -	1 Apr. 1839	- - Seven years church cleaner. Very old and infirm.
L.	Thomas Williams -	40 – –	- ditto - -	1 Jan. 1840	For many years head overseer of convicts.
M.	Olive Saunders -	5 4 –	- - Governor and Council; approved by Secretary of State.	1 July 1843	- - Extreme old age. Husband killed in defending Fort Thornton, 1800.
	£.	352 2 5			

A. B. C. D. E. F.—These pensions are paid by the Colonial Agent in England, to whom the necessary funds are remitted from the colony.

G. H. I. K. L. M.—These pensions are paid in the colony.

J. M. Macdonald, Colonial Secretary.

RECAPITULATION OF THE ESTABLISHMENT.

	PAID IN GREAT BRITAIN IN STERLING MONEY.	PAID BY THE COLONY IN STERLING MONEY.
	£. s. d.	£. s. d.
Civil Establishment - - - - - - - - - - -	2,600 – –	4,166 10 –
Contingent Expenditure - - - - - - - - -	—	—
Judicial Establishment - - - - - - - - -	2,000 – –	2,097 17 10
Contingent Expenditure - - - - - - - - -	—	—
Ecclesiastical Establishment - - - - - - - -	—	530 16 –
Contingent Expenditure - - - - - - - - -	—	—
Miscellaneous Expenditure, Lib. Afrn. Dept. - - - -	5,807 1 4	—
Pensions - - - - - - - - - - - -	300 – –	352 2 5
GRAND TOTAL - - £.	10,707 1 4	7,147 6 3

J. M. Macdonald, Colonial Secretary.

FOREIGN CONSULS RESIDING IN SIERRA LEONE.

Name of Consuls.	Name of the Country which he represents.	If Confirmed, state the Date of his Exequator.	If not Confirmed, state the Reason why.
John Godfrey Nagel - -	- Free Hanseatic city of Hamburgh.	- - Confirmed by warrant under the Royal Seal and Sign Manual, dated 13 April 1842.	—

J. M. Macdonald, Colonial Secretary.

POPULATION.

RETURN of the POPULATION, and of the MARRIAGES, BIRTHS, and DEATHS

DISTRICT, COUNTY, OR PARISH.	Area in Square Miles and Acres.		WHITES.		COLOURED POPULATION.		TOTAL.		Aliens and Resident Strangers, not included in preceding Columns.	Population to the Square Mile.	Persons Employed in			Births.	Marriages.	Deaths.
	M.	A.	Males.	Females.	Males.	Females.	Males.	Females.			Agriculture.	Manufactures.	Commerce.			
St. George's, Freetown	17	8	88	31	6,421	6,029	6,509	6,060	1,152	739 6/17	- -	- -	- -	157	152	75
First Eastern District:																
Kissy, St. Patrick	19	6	3	3	1,188	1,006	1,191	1,009	30	115 16/19	- -	- -	- -	67	19	25
Wellington, St. Patrick	—	—	- -	- -	1,111	1,032	- -	- -	- -	74 27/38	—	—	—	—	—	—
Newlands, St. Arthur	38	12	- -	- -	94	67	1,509	1,330	33	- -	1,340	92	250	40	14	16
Allen Town, St. Arthur	—	—	- -	- -	304	231	—	—	—	- —	—	—	—	—	—	—
Second Eastern District:																
Hastings	—	—	- -	- -	974	744	—	—	—	—	—	—	—	—	—	—
Stanley	—	—	- -	- -	100	53	—	—	—	—	—	—	—	—	—	—
Victoria, St. Thomas	—	—	- -	- -	65	32	1,422	1,034	- -	39 53/59	5,027	115	57	42	22	11
Fraser	—	—	- -	- -	92	56	—	—	—	—	—	—	—	—	—	—
Rokelle	—	—	- -	- -	191	149	—	—	—	—	—	—	—	—	—	—
Third Eastern District:																
Hastings Road and Waterloo	—	—	1	3	2,155	1,662	—	—	—	—	—	—	—	—	—	—
Campbell Town, St. Michael	61	14	- -	- -	609	441	3,348	2,450	658	94	- -	- -	- -	77	52	10
Benguema, St. Michael	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Middle Town, St. Michael	—	—	- -	- -	98	57	—	—	—	—	—	—	—	—	—	—
Macdonald, St. Michael	—	—	- -	- -	240	131	—	—	—	—	—	—	—	—	—	—
Western or Sea District:																
Kent, St. Edward	38	12	- -	- -	809	566	809	566	271	36 7/38	- -	- -	- -	36	24	7
Dublin and Bananas	—	—	1	- -	512	356										
St. Luke's, Dublin	20	10	- -	- -	- -	- -	716	513	476	57 1/10	1,309	168	308	—	—	—
Ricketts	—	—	- -	- -	203	157										
York, St. Henry	34	16	- -	- -	1,451	2,378	1,451	2,378	246	139 3/34	—	—	—	—	—	—
First Mountain District:																
Regent, St. Charles	15	—	1	1	428	712	429	713	2	76 2/15	- -	- -	- -	87	82	25
Bathurst, St. Peter and St. James	6	4	2	1	288	453	290	454	- -	124	- -	- -	- -	35	13	18
Gloucester, St. Andrew	—	—	1	1	449	401	- -	- -	- -	- -	2,448	452	- -	57	9	29
Liecester, St. Andrew	—	—	- -	- -	47	79	684	835	- -	37 3/41	—	—	—	—	—	—
Charlotte, St. John	—	—	- -	- -	187	354	- -	- -	- -	- -	- -	- -	- -	10	8	7
Second Mountain District:																
Wilberforce	—	—	1	- -	242	578	- -	- -	6	—	—	—	—	—	—	—
Bongo Town	—	—	- -	- -	286	731	- -	- -	4	—	—	—	—	—	—	—
Murray	—	—	- -	- -	146	303	- -	- -	3	—	—	—	—	—	—	—
St. Paul	41	14	- -	- -	- -	- -	1,293	1,803	- -	75 28/41	—	—	—	—	—	—
Aberdeen	—	—	- -	- -	181	316	- -	- -	2	—	—	—	—	—	—	—
Lumley	—	—	- -	- -	128	192	- -	- -	44	—	—	—	—	—	—	—
Goderich	—	—	- -	- -	309	283	- -	- -	78	—	—	—	—	—	—	—
	289	96	98	40	19,553	19,105	19,651	19,145	3,005	- -	10,124	827	615	608	395	223

(signed) *J. M. Macdonald*, Colonial Secretary.

ECCLESIASTICAL.

RETURN of the Number of Churches, Livings, &c.

Name of the Parishes, in what County or District, and Extent in Square Miles.	Population of each Parish.	Name of the Rector, and Value of the Living.	Parsonage House.	Glebe.	CHURCH, where Situated, and the Number of Persons it will contain.	Number of Persons generally Attending.	CHAPEL, where Situated, and the Number of Persons it will contain.	Number of Persons generally Attending.	Whether Protestant or Roman-catholic.	Parsonage House.	Dissenting Places of Worship.	REMARKS.
St. George's	*Vide* p.	A. B. Illingworth	none	none	Water-street	—	—	—	—	—	—	— A stone building, the property of Government.
Freetown	606.	Colonial Chaplain — 500 *l.*	none	none	Freetown — 1,500	500	—					
St. George's	—	E. Jones	none	none	—	—	Kissy Road — 750	500				
St. Patrick	—	N. E. Haastrup	none	none	Kissy — 1,200	900	—					
Arthur	—	— ditto	none	none	—	—	Wellington — 650	500				
St. Thomas	—	J. W. Graf	none	none	Hastings — 800	550	—					
St. Michael	—	D. F. Frey	none	none	Waterloo — 900	550	—					
Ditto	—	— ditto	none	none	—	—	Benguema — 120	57				
Ditto	—	— ditto	none	none	—	—	Moko Town — 120	68				
St. Edward	—	H. Rhodes	none	none	Kent — 450	330	—					
St. Andrew	—	J. Warburton	none	none	Gloucester — 600	500	—					
Ditto	—	— ditto	none	none	—	—	Leicester — 150	100				
St. Charles	—	J. W. Weeks	none	none	Regent — 900	900	—					
St. Peter and St. James	—	C. A. Gollmer	none	none	Bathurst — 600	450	—					
St. John	—	C. A. Gollmer	none	none	—	—	Charlotte — 850	500				
							Bathurst-street — 500	500				
							Old Burial Ground — 250	150				
							Portuguese Town — 300	150				
St. George's	—	—	none	none	—	—	New Town, West — 600	700				
							Fort street — 600	500				
							Kissy Road — 300	300				
							Kroo Road — 70	100				
		Thomas Dove — 200 *l.*	One in Soldier Town and one on King Tom's Point				Congo Town — 200	100	Protestant.	none	51	
	—	William A. Quick — 200 *l.*		none	—	—	New Town — 150	100				
St. Paul's	—	Richard Amos — 150 *l.*					Wilberforce — 250	150				
St. Andrew	—	—					Gloucester — 200	100				
							Murray Town — 200	150				
							Lumley — 50	20				
St. Charles	—	—	none	none	—	—	Regent — 150	50				
St. Patrick	—	—	none	none	—	—	Kissy — 200	200				
							Wellington — 600	500				
St. Arthur	—	—	none	none	—	—	Newlands — 80	60				
							Callata — 30	30				
							Allen Town — 150	90				
St. Thomas	—	—	none	none	—	—	Hastings — 400	200				
							Fraser — 50	30				
St. John	—	—	none	none	—	—	Charlotte — 150	85				
	—	Henry Badger — 200 *l.*	Hastings	none	—	—						
		Thomas Raston — 150 *l.*	York				York:					
St. Henry	—	—	none	none	—	—	Water-street — 1,200	1,000				
							Allen Town — 50	30				
							Cosso Town — 50	30				
							Sussex — 100	50				
St. Paul's	—	—	none	none	—	—	Hamilton — 90	70				
							Goderich — 90	50				

(signed) *J. M. Macdonald*, Colonial Secretary.

Appendix, No. 5.

SIERRA LEONE.

Ecclesiastical Return.

RETURN of the Number of Churches, Livings, &c.—*continued.*

PARISH.	Number Chapel will contain.	Number generally Attending.	Name of Preacher.
St. George's: Rawdon-street - - -	500	500	Joseph Jewett.
West End - - - -	250	250	John Leigh.
Bethel - - - -	100	80	Robert Moore.
Tabernacle - - - -	100	88	John Shephard.
Bethesda - - - -	60	60	William Williams.
Soldier Town - - -	100	80	John Bright.
Wilberforce - - -	100	93	Thomas Thorpe.
Murray Town - - -	50	48	John Gerber.
Aberdeen - - - -	250	200	Anthony Lampkin.
York - - - - -	250	200	Linch Cotton.
Kent - - - - -	80	80	Henry Job.
Bananas - - - -	100	88	Thomas Pratt.
Campbell Town - - -	100	74	John Cole.
Freetown: Wilberforce-street - - -	600	280	A. Elliott.
Newtown: East-street - - - -	350	200	A. Elliott.
Waterloo: Queen-street - - - -	600	580	Henry Steady.
Campbell Town - - -	150	113	Robert Bets.
Rokelle Town - - -	100	40	Robert Bets.
Hastings - - - -	90	30	Isaac Streeter.
Goderich - - - -	200	100	John Martin.
St. George's: Cross-street - - -	174	50	Perry Lockes.
Liverpool-street, Freetown - - -	300	160	John Gray. James Barnett.

(signed) *J. M. Macdonald,*
Colonial Secretary.

EDUCATION.

RETURN of the Number of Schools, &c.

Name of the Parish, and in what County or District.	Public or Free School, and where Situated.	Name of the Schoolmaster or Schoolmistress, and Salary.	Number of Scholars. Male.	Fem.	Total.	Mode of Instruction.	If supported by Government, or Voluntary Contributions, and Amount of each. Government.	Voluntary Contributions.	Expenses of each School.	Number of Private Schools.	REMARKS.
								£. s. d.	£. s. d.		
St. George's Freetown -	- - A free school, but every child who can procure it pays a halfpenny a week; the average is about two-thirds of the children in Gloucester-street.	Charles Moore, 36 *l.* per annum - -	218	–	218	- Mixed; adapted to the circumstances of the place.	- - By Government.	- - The annual expense of this school is about 40 *l.*; viz. 36 *l.* for the schoolmaster's salary, and about 4 *l.* for school apparatus, a portion of which expense is met by the weekly subscription of the scholars, of ½ *d.* each.			- - Furah Bay Institution is designed to prepare African youths for schoolmasters and for the ministry, the Church Missionary Society bearing the whole expense.
St. George's Freetown -	Fourah Bay Free Institution - - -	- - Rev. Ed. Jones, 250 *l.* per annum, superintendent; one assistant, 13 *s.* per month.	25	–	25	- - National and Infant School system.	- - -	- Church Missionary Society.	- - The exact expense of each school cannot be ascertained.	None - -	
Kissy Road - - -	Public school - - - - - -	John Pope - - - £. 3 – – p' mth. John Taylor - - 1 10 – — Thomas Maxwell - 1 – – — Sarah Jones - - - 1 – – —	115	104	219	- - ditto -	- - -	- ditto -	- ditto -	None - -	
St. Patrick - -	- ditto - - - - - - -	Mr. J. Davies - - 150 – – p' ann. Jacob Vobrum - - 2 8 – p' mth. William Philip - - – 17 4 —	277	182	459	- - ditto -	- - -	- ditto -	- ditto -	None - -	The exact amount of each school cannot be ascertained, but the amount of the whole, including salaries and house rent of schoolmasters, is about 2,300 *l.*
Arthur - - - - -	- ditto - - - - - - -	John Attara - - - 4 3 4 — William Metygar - 1 10 – —	143	144	287	- - ditto -	- - -	- ditto -	- ditto -	None - -	
St. Thomas, Hastings -	- ditto - - - - - - -	William Marsh - 2 8 – — John Carr - - - – 17 4 —	154	93	247	- - ditto -	- - -	- ditto -	- ditto -	None - -	
Basse Town - - -	Free school - - - - - -	Walter Caren - - 1 8 – —	11	5	16	- - ditto -	- - -	- ditto -	- ditto -	None - -	
St. Michael, Waterloo -	- ditto - - - - - - -	John Taylor - - 2 – – — Henry Saunders - – 17 4 —	212	162	374	- - ditto -	- - -	- ditto -	Not stated.	—	
St. Michael - - -	Public school - - - - - -	Richard Cecil - - 1 13 – —	30	23	53	- - ditto -	- - -	- ditto -	- ditto.	—	
Moko Town - - -	- ditto - - - - - - -	George Huskinson - 1 10 – —	28	19	47	- - ditto -	- - -	- ditto -	- ditto.	—	
St. Edward, Kent - -	- ditto - - - - - - -	Ed. Bickerstith - - 2 – – — James Barber - - 1 – – —	108	87	195	- - ditto -	- - -	- ditto -	- diito.	—	
St. Andrew, Gloucester -	- ditto - - - - - - -	James Bartholomew 2 10 – — William Allen - - – 17 4 — Fanny August - - – 8 8 —	121	104	225	- - ditto -	- - -	- ditto -	- ditto.	—	
St. Andrew, Leicester -	- ditto - - - - - - -	Matt. Thos. Harding 3 – – —	26	32	58	- - ditto -	- - -	- ditto -	- ditto.	—	
St. Charles, Regent - -	- ditto - - - - - - -	Thomas Rainsbury 2 10 – — Daniel During - - 1 1 8 —	213	142	355	- - ditto -	- - -	- ditto -	- ditto.	—	

(*continued*)

RETURN of the Number of Schools, &c.—*continued.*

Name of the Parish, and in what County or District.	Public or Free School, and where Situated.	Name of the Schoolmaster or Schoolmistress, and Salary.	Number of Scholars. Male.	Fem.	Total.	Mode of Instruction.	If supported by Government or Voluntary Contributions, and Amount of each. Government.	Voluntary Contributions.	Expenses of each School.	Number of Private Schools.	REMARKS.
								£. s. d.	£. s. d.		
St. Peter and St. James, Bathurst.	Public school	Thomas King £.2 8 – p' mth. James Hansel 1 – – — Susan Crouther 2 – – —	109	103	212	National and Infant School system.	–	Church Missionary Society.	Not stated.	—	
St. John, Charlotte	ditto	Mary Horton – 8 8 — James Wilson 1 15 – — William Macaulay – 17 4 —	91	100	191	ditto	–	ditto	ditto.	—	
St. George's, Freetown	ditto	George Smith	266	28	294	British School system.	–	Wesleyan Missionary Society.	50 – –	Educational and Theological Institution for the training of a Native Agency on King Tom's Point; a limited number received.	
Newtown West	ditto	Joseph May	266	200	466	ditto	–	ditto	70 – –	ditto.	
Fort Street	ditto	Nancy Knight	4	72	76	ditto	–	ditto	12 – –	ditto.	
Portuguese Street	ditto	Leigh Richmond	21	33	54	ditto	–	ditto	11 – –	ditto.	
Kissy Street	ditto	Philip Wilson	28	18	46	ditto	–	ditto	21 – –	ditto.	
St. Paul's, Wilberforce	ditto	William Bell	100	46	146	ditto	–	ditto	21 – –	ditto.	
Murray Town	ditto	Thomas Cole	45	19	64	ditto	–	ditto	9 – –	ditto.	
Lumley	ditto	John Decker	9	–	9	ditto	–	ditto	4 – –	ditto.	
St. Arthur	ditto	Ed. Bickerstith	68	66	134	ditto	–	ditto	34 – –	ditto.	
St. Thomas, Hastings	ditto	George Hart	62	48	110	ditto	–	ditto	30 – –	ditto.	
St. Arthur, Allen Town	ditto	Samuel Cole	26	24	50	ditto	–	ditto	12 – –	ditto.	
Ditto - Newlands	ditto	William Bell	13	10	23	ditto	–	ditto	4 – –	ditto.	
St. Henry, York	ditto	George Decker	144	99	243	ditto	–	ditto	50 – –	ditto.	
St. Paul's, Goderich	ditto	James Morrison	14	12	26	ditto	–	ditto	18 – –	ditto.	
St. Andrew's, Gloucester	ditto	John Williams	10	9	19	ditto	–	ditto	6 – –	ditto.	
St. George's, Wilberforce-st.	Free school	Henry Palmer	166	–	166	ditto	–	Voluntary contributions.	24 – –	ditto.	
St. Michael, Rokelle Town	Public school	William Stewart	27	–	27	ditto	Government	–	15 – –	ditto.	
St. George's, Goderich-street	ditto	Christian and Judith During	32	21	53	ditto	ditto	–	21 – –	ditto.	
Ditto - Rawdon-street	ditto	Amelia Jones, 12 *l.* per annum	–	72	72	ditto	–	Voluntary contributions.	15 – –	ditto.	
		TOTAL	3073	1974	5049						

J. M. Macdonald, Colonial Secretary.

RETURN of the Number of LIBERATED AFRICAN and COLONY-BORN CHILDREN, supported and taught at the Expense of the Department.

DISTRICT.	VILLAGE.	Taught and Supported, being Liberated Africans.		Taught, but not Supported, being Colony Born.		Name of Teacher paid by Department, and Salary per Annum.	£.	s.	d.
		Boys.	Girls.	Boys.	Girls.				
First Eastern District	Wellington	2	68	-	-	Elizabeth Cummings	36	-	-
						Sarah Wilberforce	10	8	-
						Phœbe Peters	7	16	-
Second and Third Eastern	Rokelle	-	-	14	13	William Stewart	15	-	-
	Waterloo	27	-	-	-	William Grant	24	-	-
	Campbell Town	-	-	27	23	William Engles	12	-	-
	Macdonald	-	-	10	-	Henry Davis	15	-	-
First Mountain District	Gloucester	179	-	-	-	John Thorpe	18	-	-
						Ralph Williams	9	-	-
						Thomas Cromanty	12	-	-
	Charlotte	31	61	-	-	Sarah Libert	25	-	-
						Hannah Metygar	12	-	-
						Elizabeth Campbell	10	8	-
Second Mountain District	Aberdeen	-	-	72	20	John Brown	12	-	-
	Lumley	-	-	19	11	Henry Renner	12	-	-
	Goderich	-	-	51	28	Christian During	12	-	-
						Judith During	9	-	-
Western District	Hamilton	-	-	15	12	Matthew Thom	12	-	-
	Kent	47	-	-	-	George Renner	12	-	-
	Tombo	-	-	13	12	William Broderick	15	-	-
	Russell	-	-	15	12	William M'Intyre	15	-	-
	Dublin	-	-	48	51	Abdooh Mesech	18	-	-
						Eliza Pocock	12	-	-
	Ricketts	-	-	29	22	William Moore	12	-	-
						Miria Moore	9	-	-
		286	129	313	204	TOTAL	£.356	12	-

J. M. Macdonald, Colonial Secretary.

Appendix, No. 5.

SIERRA LEONE.

EXCHANGES, MONIES, WEIGHTS, AND MEASURES.

Course of Exchange.

The rate of exchange during the year may have averaged two per cent.

(signed) *J. M. Macdonald,*
Colonial Secretary.

Coins.

All the British Coins are in circulation at their full value; and in addition, Threepenny and Three-halfpenny silver pieces have been transmitted to the colony to form a colonial coin, but the latter are not received into the military chest.

Old Rate.

Gold Coins - The doubloon, $. 16;=3*l.* 9*s.* 4*d.*
Half doubloon, $. 8;=1*l.* 14*s.* 8*d.*
Quarter doubloon, $. 4;=17*s.* 4*d.*
Eighth doubloon, $. 2;=8*s.* 8*d.*

The silver dollar equal to 4*s.* 4*d.* sterling.

The gold and silver Spanish and Mexican coins were in circulation in the colony at the above-mentioned valuation up to 31st October, from which date their rates have been as shown below.

New Rate.

Gold Coins - The doubloon, 3*l.* 4*s.*
Half doubloon, 1*l.* 12*s.*
Quarter doubloon, 16*s.*
Eighth doubloon, 8*s.*
Gold dollar, 4*s.*
Silver dollar, 4*s.* 2*d.*

(signed) *J. M. Macdonald,*
Colonial Secretary.

Amount of Coin in Circulation.

Cannot be ascertained.

(signed) *J. M. Macdonald,*
Colonial Secretary.

Amount of Paper Currency in Circulation.

None.

(signed) *J. M. Macdonald,*
Colonial Secretary.

Accounts kept in.

All accounts are kept in pounds, shillings, and pence.

(signed) *J. M. Macdonald,*
Colonial Secretary.

Weights.

The old standard weights.

(signed) *J. M. Macdonald,*
Colonial Secretary.

Measures.

The merchants receive their importations of spirituous liquors by the imperial measure, and sell wholesale by the same; they, however, retail by the whole measure.

(signed) *J. M. Macdonald,*
Colonial Secretary.

IMPORTS AND EXPORTS FOR THE YEAR 1843.

IMPORTS.

ARTICLES IMPORTED. DESCRIPTION AND QUANTITY.	ESTIMATED VALUE IN STERLING. From Great Britain.	British Colonies. West Indies.	British Colonies. North America.	British Colonies. Elsewhere.	United States of America.	Foreign States.	TOTAL.	SHIPS INWARDS. Great Britain. No.	Great Britain. Tons.	British Colonies. No.	British Colonies. Tons.	United States. No.	United States. Tons	Foreign States. No.	Foreign States. Tons.	TOTAL. No.	TOTAL. Tons.	TOTAL. Men.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.											
Ale and Porter, 1821 casks	2,039 7 11	- -	- -	65 5 2	12 2 8	109 12 -	2,226 7 9	38	11,646	94	8,127	12	1876	22	2,867	166	24,216	1,634
Apparel, 36 packages	369 12 1	- -	- -	5 - -	- - -	90 - -	464 12 1	—										
Apples, 24 barrels	- - -	- -	- 18 5	1 19 -	7 - -	- - -	9 17 5	—										
Almonds, 14 lbs. and 1 bale	- 8 4	- -	- -	- - -	- - -	- 12 -	1 - 4	—										
Axes, 1	- - -	- -	- -	- 4 4	- - -	- - -	- 4 4	—										
Anisette, 21 baskets	7 7 4	- -	- -	1 12 6	- - -	- - -	8 19 10	—										
Anchors and Chains, 56, and 9 casks	182 17 3	- -	- -	- - -	- - -	65 - -	247 17 3	—										
Alewives, 20 barrels	- - -	- -	- -	- - -	10 16 8	- - -	10 16 8	—										
Boots and Shoes, 85 trunks	811 10 10	- -	- -	47 8 8	57 19 10	41 5 8	958 5 -	—										
Brandy, 423 casks and cases	613 9 8	- -	- -	245 16 6	- - -	50 13 -	909 19 2	—										
Blotting Case, 1 leather	- 18 -	- -	- -	- - -	- - -	- - -	- 18 -	—										
Bags, 180 packages	98 15 10	- -	- -	- - -	- - -	57 - -	155 15 10	—										
Beads, 1,120 casks and cases	1,112 18 1	- -	- -	191 3 2	- - -	522 2 11	1,826 4 2	—										
Bath bricks, 1 cask	1 3 -	- -	- -	- - -	- - -	- - -	1 3 -	—										
Blacking and ink, 13 casks	31 9 8	- -	- -	- - -	- - -	- - -	31 9 8	—										
Bricks, 89 m. d.	126 - -	- -	- -	- - -	- - -	- - -	126 - -	—										
Brassware, 78 packages	233 10 10	- -	- -	100 5 -	- - -	216 6 6	550 2 4	—										
Books, 12 cases	140 8 2	- -	- -	- - -	- - -	4 - -	144 8 2	—										
Brushes, 2 casks	10 10 6	- -	- -	- - -	- - -	- - -	10 10 6	—										
Boards, 104,441 feet	- - -	- -	123 5 -	3 13 4	58 4 6	1 4 -	186 6 10	—										
Boats, 2	- - -	- -	- -	- - -	- - -	24 - -	24 - -	—										
Bottles, painted, 1 case	- - -	- -	- -	- - -	- - -	- 4 6	- 4 6	—										
Brooms, 41 dozen	- - -	- -	- -	8 4 -	- 10 3	- - -	8 14 3	—										
Buckets, 4½ dozen	- - -	- -	- 17 4	1 10 4	- 17 4	- - -	3 5 -	—										
Coffee, 42 bags	26 15 8	- -	20 6 3	32 12 4	1 2 6	- - -	80 16 9	—										
Cutlery, 346 packages	194 9 2	- -	- -	89 17 11	- - -	161 4 6	445 11 7	—										
Chimney pots, 10	1 - -	- -	- -	- - -	- - -	- - -	1 - -	—										
Camp kettles, 26 casks	20 - -	- -	- -	- - -	- - -	- - -	20 - -	—										
Coals, 230 tons	127 - -	9 -	- -	- - -	- - -	- - -	136 - -	—										
Canvas, 3 bales	73 9 8	- -	- -	- - -	- - -	6 5 -	79 14 8	—										
Coral, 3 trunks	94 15 -	- -	- -	48 19 2	- - -	- - -	143 14 2	—										
Copper, 6 cases	21 14 6	- -	- -	54 - -	- - -	- - -	75 14 6	—										
Cement, 115 casks	46 18 6	- -	- -	- - -	- - -	- - -	46 18 6	—										
Clocks, 7 boxes	19 - -	- -	- -	11 10 7	3 17 -	3 - -	37 7 7	—										
Corks, 11 bags	50 16 -	- -	- -	5 2 -	- - -	6 6 -	62 4 -	—										
Camd ovens, 100	15 6 5	- -	- -	- - -	- - -	- - -	15 6 5	—										
Candles and shades, 239 boxes	59 5 10	- -	48 1 8	106 11 11	88 19 2	84 6 6	387 5 1	—										
Chinaware, 2 hhds.	15 - -	- -	- -	- - -	- - -	- - -	15 - -	—										
Cages, parrot, 2 cases	20 5 1	- -	- -	- - -	- - -	- - -	20 5 1	—										
Cotton goods, 1,446 packages	17,030 16 1	- -	162 7 7	1,634 7 5	2,083 9 3	4,422 13 6	25,333 13 10	—										
Cordage, 397 coils	407 2 4	- -	- -	144 1 -	- - -	179 6 -	730 9 4	—										
Chocolate, 13 boxes	- - -	- -	8 12 6	17 3 -	7 3 1	7 3 -	40 1 7	—										
Corn meal, 33 boxes	- - -	- -	- -	14 7 6	11 7 6	- - -	26 5 -	—										
Combs, 1 case	- - -	- -	- -	- 10 -	- - -	- - -	- 10 -	—										
Cowries, 21 bags	- - -	- -	- -	417 - -	- - -	- - -	417 - -	—										
Cotton cards, 36 boxes	- - -	- -	- -	- - -	68 5 -	- - -	68 5 -	—										
Champagne cyder, 109 boxes	- - -	- -	14 19 10	1 14 8	35 19 -	- - -	52 13 6	—										

(*continued*)

IMPORTS—*continued*

ARTICLES IMPORTED. DESCRIPTION AND QUANTITY.	ESTIMATED VALUE IN STERLING. From Great Britain.	British Colonies. West Indies.	British Colonies. North America.	British Colonies. Elsewhere.	United States of America.	Foreign States.	TOTAL.	SHIPS INWARDS. Great Britain. No.	Great Britain. Tons.	British Colonies. No.	British Colonies. Tons.	United States. No.	United States. Tons	Foreign States. No.	Foreign States. Tons.	TOTAL. No.	TOTAL. Tons.	TOTAL. Men.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.											
Duck, 3 bales	53 15 6	- -	- -	- - -	- - -	- - -	53 15 6	—										
Empty bottles, 2 casks	- 10 -	- -	- -	- - -	- - -	- - -	- 10 -	—										
Earthenware, 586 packages	1,583 9 6	- -	- -	19 12 4	- - -	3 - -	1,606 1 10	—										
Empty casks, 133	- - -	- -	- -	- 11 3	- - -	- - -	- 11 3	—										
Floorcloth, 3 cases	39 7 6	- -	- -	- - -	- - -	- - -	39 7 6	—										
Fish-hooks, 5 packages	52 11 8	- -	- -	6 7 6	- - -	2 - -	60 19 2	—										
Flints, 142 casks	155 12 5	- -	- -	- - -	- - -	18 10 -	174 2 5	—										
Furniture, 197 packages	377 3 -	- -	- -	- - -	57 5 8	336 15 3	771 3 11	—										
Fireworks, 1 case	- - -	- -	- -	- - -	- - -	- 15 -	- 15 -	—										
Garden seeds, 5 boxes	2 4 -	- -	5 17 4	- - -	2 1 8	- - -	10 3 -	—										
Geneva, 1,463 casks and cases	350 13 7	- -	- -	119 13 3	- - -	298 10 11	786 17 9	—										
Glassware, 151 cases	106 4 3	- -	- -	9 3 -	- - -	166 16 9	282 4 -	—										
Guns, 289 cases	2,645 4 8	- -	- -	351 7 9	- - -	- - -	2,996 12 5	—										
Gunpowder, 1,251 barrels and 1,285 kegs	3,575 11 6	- -	- -	206 10 -	- - -	- - -	3,782 1 6	—										
Groundnut oil, 1 barrel	- - -	- -	- -	- 17 -	- - -	- - -	- 17 -	—										
Guinea kettles, 5 packages	159 9 8	- -	- -	- - -	- - -	- - -	159 9 8	—										
Groceries, 13 packages	84 15 4	- -	- -	- - -	- - -	- - -	84 15 4	—										
Haberdashery, 19 cases	474 17 -	- -	- -	- - -	- - -	- - -	474 17 -	—										
Hardware, 26 cases	503 8 6	- -	- -	- - -	- - -	60 5 -	563 13 6	—										
Hats and caps, 61 cases	74 2 6	- -	- -	2 12 4	33 9 6	30 10 8	140 15 -	—										
Hosiery, 7 cases	82 16 4	- -	- -	33 15 -	- - -	- - -	116 11 4	—										
Handcarts, 3	- - -	- -	8 13 4	- - -	2 1 8	- - -	10 15 -	—										
India goods, 758 bales	14,376 18 11	- -	- -	1,239 18 6	- - -	831 10 -	16,448 7 5	—										
Ironmongery, 183 packages	489 10 3	- -	- -	13 - 4	- - -	15 18 -	518 8 7	—										
Iron pots, 51 ½ tons, 8,888 loose	1,123 6 2	- -	- -	18 5 10	- - -	- - -	1,141 12 -	—										
Iron bars, 41 ½ tons, 1,642 loose	271 11 -	- -	- -	117 - -	- - -	- - -	388 - -	—										
Iron hoops, 181 bundles, and ¼ ton	21 11 3	- -	- -	36 - -	- - -	39 8 -	96 19 3	—										
Inkstands	2 10 -	- -	- -	- - -	- - -	- - -	2 10 -	—										
Italian ware, 1 case	2 6 -	- -	- -	- - -	- - -	- - -	2 6 -	—										
Jars, 3 casks	1 1 -	- -	- -	- - -	- - -	- - -	1 1 -	—										
Keelers, 6 nets	- - -	- -	1 6 -	- - -	- - -	- - -	1 6 -	—										
Loglines, 1 mat	5 - -	- -	- -	- - -	- - -	- - -	5 - -	—										
Lead, 10 pieces and 2 kegs	17 12 4	- -	- -	- - -	- - -	- - -	17 12 4	—										
Liqueur and cordial, 280 boxes	8 12 -	- -	- -	40 4 -	- - -	84 6 9	133 2 9	—										
Lemonade, 36 cases	- - -	- -	- -	- 13 -	- - -	7 14 -	8 7 -	—										
Lamps, 2 boxes	15 11 6	- -	- -	- - -	- - -	- - -	15 11 6	—										
Linen, 8 cases	42 5 9	- -	- -	4 5 6	- - -	- - -	46 11 3	—										
Lemon syrup, 34 cases	- - -	- -	11 5 4	3 5 -	10 8 -	- - -	24 18 4	—										
Matchets, 64 cases	274 16 9	- -	- -	10 10 -	- - -	- - -	285 6 9	—										
Matches, 2 boxes	- - -	- -	- -	2 2 4	1 4 -	- - -	3 6 4	—										
Metal barrels, 164 empty	174 - -	- -	- -	- - -	- - -	- - -	174 - -	—										
Millinery, 15 cases	25 14 -	- -	- -	1 14 8	57 7 7	- - -	84 16 3	—										
Medicines, 13 cases	123 7 3	- -	- -	- - -	- - -	- - -	123 7 3	—										
Measures, 1 cask	9 7 9	- -	- -	- - -	- - -	- - -	9 7 9	—										
Musical works, 10 boxes	3 - -	- -	- -	11 14 8	- - -	27 7 -	42 1 8	—										
Machine, 2 package	- - -	- -	- -	- - -	- - -	6 2 -	6 2 -	—										
Molasses, 1 jar	- - -	- -	- -	- 13 -	- - -	- - -	- 13 -	—										
Mill, coffee, 1	- - -	- -	- -	- 8 8	- - -	- - -	- 8 8	—										
Nails, 202 kegs	197 19 2	- -	8 6 10	19 15 5	18 16 1	14 10 -	259 7 6	—										
Needles, 2 cases of 30 M.	- - -	- -	- -	3 5 -	- - -	7 3 6	10 8 6	—										

| | | |

IMPORTS—*continued.*

ARTICLES IMPORTED. DESCRIPTION AND QUANTITY.	ESTIMATED VALUE IN STERLING. From Great Britain.	British Colonies. West Indies.	British Colonies. North America.	British Colonies. Elsewhere.	United States of America.	Foreign States.	TOTAL.	SHIPS INWARDS. Great Britain. No.	Great Britain. Tons.	British Colonies. No.	British Colonies. Tons.	United States. No.	United States. Tons	Foreign States. No.	Foreign States. Tons.	Total. No.	Total. Tons.	Total. Men.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.											
Umbrellas, 41 cases	326 1 6	- -	- -	- - -	4 11 -	27 2 6	357 15 -	—										
Vermicelli, 1 case	- - -	- -	- -	- - -	- -	- 13 -	- 13 -	—										
Varnish, 7 barrels	- - -	- -	- -	8 17 8	- - -	- - -	8 17 8	—										
Vinegar, 37 casks	1 - -	- -	- -	9 18 -	5 11 8	10 9 -	26 18 8	—										
Wine, 1,218 casks	1,194 16 5	- -	20 6 6	198 10 2	36 - 11½	630 2 9	2,079 16 9½	—										
Woollen goods, 124 packages	759 17 9	- -	- -	62 14 8	31 10 2	165 4 4	1,019 6 11	—										
Whisky, 58 barrels	- - -	- -	- -	- - -	59 11 -	- - -	59 11 -	—										
Waggons, 2, and 6 willow ditto	- - -	- -	- -	- - -	22 2 -	- - -	22 2 -	—										
Writing slates, 1 case	- - -	- -	- -	- - -	- - -	2 5 -	2 5 -	—										
Whips, 2 cases	36 19 9	- -	- -	- - -	- - -	- - -	36 19 9	—										
Zinc and nails, 17 casks	159 5 8	- -	- -	- - -	- - -	52 5 6	211 11 2	—										
Total Imports in 1843 £.	64,580 10 10	10 - 1	2,350 11 8	9,261 19 6	9,926 13 9	10,409 4 2	96,541 - -	38	1,1646	94	3,127	12	1876	22	2,567	166	24,216	1,631
Total Imports in previous Year £.	63,432 1 3¼	268 - -	1,822 11 8	4,835 4 7	5,899 9 11½	2,120 9 -	78,377 16 5¾	66	2,2072	12	2,474	12	1833	78	5,934	168	32,313	1,961

J. M. Macdonald,
Colonial Secretary.

EXPORTS.

ARTICLES EXPORTED. DESCRIPTION AND QUANTITY.	ESTIMATED VALUE IN STERLING. To Great Britain.	British Colonies. West Indies.	British Colonies. North America.	British Colonies. Elsewhere.	United States of America.	Foreign States.	TOTAL.	SHIPS OUTWARDS. Great Britain. No.	Great Britain. Tons.	British Colonies. No.	British Colonies. Tons.	United States. No.	United States. Tons	Foreign States. No.	Foreign States. Tons.	Total. No.	Total. Tons.	Total. Men.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.											
Arrow root, 302 casks, or 45,445 lbs.	398 12 6	3 - 6	- -	22 8 -	55 1 6	88 18 9	568 1 3	41	11,001	97	8,704	15	1251	20	2,299	173	23,255	1,724
Asphalta, 2,240 lbs.	- - -	- -	- -	- - -	- - -	4 - -	4 - -	—										
Baskets, 2	- 2 -	- -	- -	- - -	- - -	- - -	- 2 -	—										
Benni seed, 119 bags and casks, or 1,133 bushels	66 17 6	- -	- -	22 4 -	- - -	- 5 -	89 6 6	—										
Bees Wax, 286 cakes, 17 casks, or 36,380 lbs	223 6 -	- -	- -	269 2 6	- - -	630 17 5	1,123 5 11	—										
Bar wood, 30 tons	150 - -	- -	- -	- - -	- - -	- - -	150 - -	—										
Boards, 3,558 feet	- - -	- -	- -	15 7 -	1 8 9	- - -	16 15 9	—										

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AGRICULTURE.

RETURN of the Produce, Stock, &c.

Name of the County, District, or Parish.	CROPS. State the Nature of the Crop, and the Number of Acres of Land in each Crop.												STOCK. Number of								PRODUCE. State the Nature of the Produce, and the Quality of each.								PRICE OF PRODUCE. State the Nature of the Produce, and the Price of each in Sterling.							
	Wheat.										Pasture.	Total Number of Acres in Crop.	Number of Acres of Uncultivated Land.	Horses.	Horned Cattle.	Sheep.	Goats.	Wheat, Bushels.	Asses.	Pigs.	Heads of Poultry.	Cassada, Bushels.	Cocoa, Bushels.	Indian Corn, Bushels.	Rice, Bushels.	Yams, Cwt.	Plantain, Bunch.	Bananas, Bunch.	Wheat, per Bushel, Stalk Sugar Cane.	Ginger, Bushels.	Ground Nuts, Bushels.	Guinea Corn, Bushels.	Pine Apples.	Bird Pepper.	Arrow Foot.	Sweet Potatoes.
First Eastern District	The number of acres of land in each crop cannot be ascertained. The nature of the different crops is detailed, with the quantity of each actually saved during the year 1843, in the opposite past of this page, as well as the price of each as near as possible.											4,760	Cannot be ascertained.	9	318	174	990	–	–	930	3,250	14,300	573	1,235	25	830	1,075	940	575	2,665	115	–	460	34	–	68
Second Eastern District												2,2937		5	85	42	428	–	3	901	1,717	86,251	66,531	26,216	9,132	11,707	9,767	12,037	–	357	20,837	3,556	44,294	29,769	307	11,198
Mountain District												32,580		5	427	266	888	2896	–	–	10,070	32,580	4,623	9,346	30	6,094	7,649	7,374	2,058	461	225	4	865	1,514	965	1,158
Western District												8,892		1	95	71	316	2244	–	–	7,499	10,646	3,610	2,471	1,381	6,994	1,162	687	971	1,194	624	–	622	857	27	143
												69,169	–	20	925	553	2622	5140	3	6971	22,536	143777	75,342	39,268	10,568	25,625	19,653	21,088	3,604	4,677	21,801	3,560	46,241	32,174	1299	12,567
																						From /9 to 1/ per bushel.	1/1 per bushel	From 1/ to 1/6 per bushel.	Clean rice, from 4/ to 8/. Rough rice, 2/2 per bushel.	From 4/4 to 5/6 per bushel of 1 cwt.	Varies from /3 to /6 per bunch.	Varies from /3 to 1/1 per bunch.	2/6 per bundle of 100 sticks.	/4 per lb.	1/1 per bushel.	From 2/2 to 2/6 per bushel.	From /½ to /3 each	/4 per lb.	From /2 to /8 per lb.	From 1/6 to 2/6 per bushel.

AVERAGE PRICES of various PRODUCE and MERCHANDIZE, &c.

	Sterling Prices.	Prices in January.		April.	July.	October.
	£. s. d.	£. s. d.		s. d.	s. d.	s. d.
Wheaten Flour, per barrel of 196 lbs.	2 12 –	3 12 –	per barrel.			
Wheat, per imperial bushel	—					
Wheaten Bread, per lb.	– – 3	– – 3	per lb.			
Horned Cattle	2 – –	2 – –	per head.			
Horses	20 – –	20 – –	—			
Sheep	– 8 8	– 8 8	—			
Goats	– 6 –	– 6 –	—			
Swine	– 5 –	– 5 –	—			
Milk	– 1 3	– 1 3	per quart.			
Butter, Fresh	– 2 2	– 2 2	per lb.			
Butter, Salt	– 2 –	– 2 –	—			
Cheese	– 1 4	– 1 4	—			
Beef	– – 4	– – 4	—			
Mutton	– – 7	– – 7	—			
Pork	– – 7	– – 7	—			
Rice	– 8 –	– 8 –	per bushel	8 –	10 –	10 –
Coffee	– 1 –	– 1 –	per lb.			
Tea	– 7 7	– 7 7	—			
Sugar	– – 9	– – 9	—			
Salt	– 2 6	– 2 6	per bushel.			
Wine, Madeira	1 10 –	1 10 –	per hogshead.			
Brandy	– 10 –	– 10 –	per gallon.			
Beer	– 13 –	- - -	per dozen.			
Tobacco	– – 9	– – 9	per lb.			
WAGES FOR LABOUR.						
Domestic	– 17 4	– 17 4	per month.			
Predial	– – 4	– – 4	per diem.			
Trades	– 1 6	– 1 6	—			

Kroomen employed in loading vessels are paid at the rate of 1*l.* 1*s.* 8*d.* per month; they are, however, generally paid with goods in lieu of cash.

Rice is the only article of produce which is liable to much fluctuation in price; this is occasioned by the disturbed state of the interior. The price of this article is also higher in the rainy season than in the dry season.

MANUFACTURES, MINES, AND FISHERIES.

RETURN of Manufactures, Mines, and Fisheries.

MANUFACTURES.	SHIPS.			MINES AND QUARRIES.			FISHERIES.				General Remarks.
Number, Name, Situation, and Description of Manufactories, Mills, Works, &c. &c.	Number of Ships Built in the Colony.	Tons Burthen.	Registered according to Law.	Number, Name, Situation, and Description of the Mines and Quarries.	Name of the Mineral Substance.	Quantity Produced, and Value in Sterling.	Number of Ships and Boats Employed. Ships.	Number of Ships and Boats Employed. Boats.	Description of Fish, and Quantity of each.	Value in Sterling.	
The only manufactory under this head is a screw-press for making oil from ground nuts, with the labour of 20 kroomen; it is capable of expressing 64 gallons per diem.	None	None	None	None	None	None	None	About 30 boats and 50 canoes.	Turtle Baracouta Snapper Jewfish. Grooper Mullet Mackerel Ten-pounder Bonetta Crocus Shy-nose Soles Skate Whitebait Eels Cavalha Flounder Rock cod Green gar Oysters Shrimps Crayfish Crabs Periwinkles.	Not known. 1*s.* to 3*s.* each. 2*d.* to 6*d.* each. — 1*s.* to 2*s.* 6*d.* each. 1*d.* to 6*d.* each. 2*d.* each. Average 1*s.* per pound, or 6*d.* per bundle. ditto. ditto. ditto. ditto. ditto. ditto. ditto. ditto. ditto. ditto. ditto. 6*d.* per pint. 1*s.* each. 3*d.* each. —	

J. M. Macdonald, Colonial Secretary.

GRANTS OF LAND.

RETURN of Lands Granted and Sold during the Year 1843.

COUNTY or DISTRICT.	Number of Grants under 100 Acres.		Number of Grants above 100, not exceeding 500 Acres.		Grants exceeding 500 Acres.		Total Number of Grants, 1843.	Total Number of Acres granted, 1843.	Whether by Grant or Purchase.	Where Sold, state the average Price per Acre.	State the Total Number of Acres granted in the Colony.	State the Total Number of Acres Sold.	State the Total Number of Acres that remain Ungranted.
	Number of Grants.	Number of Acres.	Number of Grants.	Number of Acres.	Name of Grantee.	Extent of Grant.							
Freetown, parish of St. George -	6	- -	- -	- -	- -	- -	- -	- -	Grant - - 4 Purchase - 2	- - - 1 for 1*l.*; 1 for 26*l.* 17*s.* 6*d.* -	Cannot be ascertained.	Cannot be ascertained.	Cannot be ascertained.
St. Andrew, Gloucester - -	1	- -	- -	- -	- -	- -	- -	- -	Grant - -	- - -			
St. Paul's, Wilberforce - -	1	- -	None -	None -	- -	- -	9	- 6 town lots and 3 country lots -	Grant - -	- - -			
St. Michael's, Waterloo - -	1	- -	- -	- -	- -	- -	- -	- -	Grant - -	- - -			
	9	- -	- -	- -	- -	- -	9	9	7 by Grant. 2 by Purchase.	£.27. 17. 6.	—		

- All these grants are under 100 acres.

J. M. Macdonald, Colonial Secretary.

GAOLS AND PRISONERS.

RETURN of the Gaols and Houses of Correction, and of the Number of Prisoners confined therein, for the Year ending 31 December 1843.

Name of the Prison, and where Situated.	1. Number of Prisoners the Prison is capable of containing in separate Cells.	2. Number of Prisoners the Prison is capable of containing where more than one Prisoner sleeps in one Cell.	3. Number of Prisoners in Confinement at Michaelmas 1843.																		4. Total Number of Prisoners in Confinement at Michaelmas 1843.				5. Greatest Number of Prisoners in Confinement at any one time in the Year.			
			Felons.								Misdemeanors.								Debtors.											
			Tried.				Untried.				Tried.				Untried.															
			Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.	
			M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.								
Freetown Gaol, Water-street -	16	320	1	–	52	1	–	–	47	3	–	–	8	2	–	–	2	–	1	–	7	–	2	–	116	6	10	–	125	11

Name of the Prison, and where Situated.	6. Total Number of Prisoners committed in the course of the Year.								7. Number of Prisoners who have been Committed before.						8. Number of Prisoners employed in the course of the Year 1843.								9. Punishments for Offences within the Prison during the Year 1843.								10. Cases of Sickness.						11. Deaths during Year 1843.			
	Whites.				Blacks or Coloured Persons.																								Greatest Number of Sick at one time.				Total Cases of Sickness during the Year.							
	Number under 18 Years of Age.		Number who cannot Read.		Number under 18 Years of Age.		Number who cannot Read.		Once.		Twice.		Three times or more.		At Hard Labour in the Prison.		At Hard Labour out of the Prison.		At Employments not Hard Labour.		Not employed.		Whipping.		Irons.		Solitary Confinement.		Other Punishments.		Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.	
	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.
Freetown Gaol, Water-street—*continued* -	1	–	–	–	7	6	–	–	–	–	–	–	–	–	–	–	150	–	59	29	74	4	1	–	–	–	6	–	–	–	–	–	27	–	–	–	137	–	1	–	5	–

Appendix, No. 5.

SIERRA LEONE.

Gaols and Prisoners.

RETURN OF THE GAOLS, &c.—*continued.*

1.—*Question.* General Description of the Prison; whether Common Gaol, House of Correction, or otherwise? (To be accompanied by a Ground Plan of the Buildings, &c.)——*Answer.* A common gaol and house of correction, both included.

2.—Under whose Jurisdiction and Superintendence; and what Measures are adopted for securing the Visitation of the Prison by the Local Magistrates or other authorities? (A Copy of the Rules and Regulations to be forwarded with the Return.)——The Sheriff and Colonial Secretary.

3.—Number of Officers, and how appointed? Do all the Officers reside in the Prison? Are Female Prisoners attended by Female Officers exclusively?——Six in number, who all reside in the prison, and are appointed by the Sheriff. There are no female officers.

4.—Number of Classes, Divisions, or Wards, Day-rooms, Work-rooms, and Airing-yards, (with reference to Plan); and whether the same can be extended or increased?——Debtors' common gaol; house of correction, for trial and want of bail. There are no day or work rooms. The airing-yard is common to all the prisoners, and the same cannot be increased.

5.—Number of Sleeping-cells, Solitary or Dark Cells, &c.; and if any are below Ground?—— Twenty sleeping-cells; one solitary cell. No dark cell, and no cells under ground.

6.—Dietary or Weekly Allowance, and Weekly Cost per Head for the different descriptions of Prisoners?—— Convicts and house of correction, 1 quart rice and ¼ gill of salt per diem; common gaol, 1½ pint rice and ¼ gill of salt per diem; sick provisions, 1½ pints rice, ½ lb. beef, and ¼ gill of salt per diem.

7.—Allowance of Clothing and Bedding, and Cost per Head?——

8.—Hours of Labour and Exercise?—Convicts and house of correction, from 6 to 9 o'clock, a.m., and from 10 a.m. to 4 p.m.

9. Description of Employment and Hard Labour?——Employed on the public works.

10.—Amount of Earnings, and how applied; in what Proportion to the Prisoners, to the Officers, or to the Fund for the Maintenance of the Prison?—None.

11.—Whether the Classification directed by the Colonial Act has been observed? If not, for what Reasons; and what Measures have been taken to remedy this Defect?——Observed.

12.—Are Convicted Prisoners prohibited from receiving Visits, or Letters, or any Articles of Food or Clothing from their Relatives or Friends? If not, under what Restrictions?——Prohibited by an Act of the Governor and Council.

13.—Is there a Chapel in the Prison, or suitable Apartment for the performance of Religious Services? How are the Prisoners separated therein?——There is no chapel in the prison, but Divine service is performed in the court hall. The prisoners are not separated.

14.—What Duties are performed by the Chaplain? What Provision is made for the Instruction of the Prisoners; and are they supplied with Bibles and other suitable Books?—Service is performed by the colonial chaplain once every Sunday. There is no provision made for the instruction of the prisoners. They are supplied with Bibles and Common Prayer Books.

15.—Are Dissenting Ministers allowed to have access to the Prisoners; and, if so, at what Times, and under what Restrictions?——When prisoners are under sentence of death, dissenting ministers are allowed to have access to the prisoners, at their request.

16.—What Duties are performed by the Surgeon? Are separate Buildings or Apartments provided for the Sick?——Attendance on the sick, and inspection of the prisoners and the gaol. A separate building is provided for the sick.

17.—What Diseases have been most prevalent during the Year (in reference to Columns 10 and 11, Return No. 1)?——Inflammatory.

18.—Reasons for Non-employment of Prisoners (in reference to Column 8)?——When sick.

19.—Reasons for Punishments, by Whipping, Irons, Solitary Confinement, or otherwise?—— Petty thefts are punished by whipping and irons.

20.—Is there any Insane Person in Confinement? State his or her Name and Age, and for what offence committed? How long has he or she been in Confinement; and is such Person separated from the other Prisoners?——None.

21. Are any, and what Fees demanded of Debtors, or of any other Prisoners, either at their Admission to, or Discharge from the Gaol?—— *Vide* page 57, for the only fees received from prisoners by the officers of the gaol.

22.—General Observations?——

(signed) *J. M. Macdonald,* Colonial Secretary.

Ordinance. Civil Establishment.

AN ORDINANCE to provide for the support of the CIVIL LIST ESTABLISHMENT of the Colony of *Sierra Leone* for the Year from the 1st day of January to the 31st day of December 1845.

WHEREAS it is expedient to make provision for the support of the Civil List Establishment of this said Colony for the Year 1845.

1. Be it therefore enacted and ordained by the Lieutenant governor and Council of this Colony, that there shall be, and there is hereby granted to Her Majesty the Queen, her heirs and successors, for and during the year 1845, the sum of 16,143 *l.* 5*s.* 6*d.* to be paid and applied to the expense of the support of the Civil List Establishment of the said Colony, as set forth in the general annual estimate of the said Colony for the said year, passed by the Board of the Governor and Council, on 14th June 1844, hereunto annexed.

2. And be it further enacted, that the said Civil List Establishment shall be, and the same is hereby declared to be charged upon and made payable from and out of the Colonial Revenue of Sierra Leone, and shall be taken to begin and commence on and immediately after the 1st day of January 1845, as aforesaid, and the colonial secretary and accountant

Appendix, No. 5.

SIERRA LEONE.

Ordinance.

Civil Establishment.

of the said colony is hereby authorized and required from time to time, upon the warrants or orders of the Board of the Governor and Council, to pay the said yearly expense of the said Civil List Establishment out of the monies arisen or to arise from and out of the said Colonial Revenue, without any further order or formality.

Provided always, that the amount so expended in the support of the said Civil List Establishment shall not exceed the gross sum of 16,143 *l.* 5 *s.* 6 *d.* as aforesaid.

Read a third time, and passed the Board of the Governor and Council, the 17th day of August 1844.

W. Fergusson, Lieutenant-governor.

Revenue and Expenditure, 1845.

ESTIMATED REVENUE and EXPENDITURE of the Government of *Sierra Leone*, for the Year 1845.

INCOME.

REVENUE.	AMOUNT.	Total carried to Recapitulation.	REMARKS.
	£. s. d.	£. s. d.	
Balance on 31st December 1844 (supposed) -	4,000 – –		
1.—FIXED:			
Regular Revenue exacted under Permanent Laws:			
Duties of customs on imports and auction duties - - - - - - -	7,000 – –		
Tax on cattle slaughtered - - -	190 10 –		
General market stalls - - - -	106 10 –		
Fish market stalls - - - -	62 10 –		
Butchers' stalls and licences - - -	50 10 –		
Horse and carriage tax - - -	100 – –		
Duty on auctioneers' licences - -	50 – –		
Duty on hawkers' licences - - -	– 10 –		
Duty on spirit licences, merchants - -	215 – –		
Duty on spirit licences, (grog-shops and ship captains) - - - - - -	895 – –		
		12,670 10 –	
2.—RENTS:			
Rent of timber factories - - - -	42 10 –		
Rent of pews in St. George's Church - -	6 – –		
Rent of quarters attached to secretary's office	30 – –		
		78 10 –	
3.—INCIDENTAL:			
Sale of lots of land - - - - - -	20 – –		
Fees on grants of land - - - - -	4 – –		
Police fines and fees, and fees on cattle impounded - - - - - - - -	40 – –		
Fines awarded by courts of judicature - -	10 – –		
Sale of Colonial Acts - - - - -	– 5 –		
Receipts in printing establishment - -	3 10 –		
Maintenance of soldiers in civil confinement -	5 – –		
Fees received in colonial boys' school - -	15 – –		
Salary of Superintendent Government Agent of Emigration, recovered in England by Colonial Agent - - - - - -	150 – –		
Stoppages for liberated Africans sent to the Colonial Hospital at "Kissy;" "Average," 100 per diem, at 6*d.* each per diem - -	912 10 –		
Expense of treatment in Colonial Hospital at "Kissy" of colonial paupers; "Average," 100 patients per diem, at 6*d.* each - -	912 10 –		
Amount recovered for treatment of distressed British seamen in the Colonial Hospital at "Kissy" - - - - - - -	30 – –		
Probable amount of quit-rents receivable during the year - - - - - - -	200 – –		
		2,302 15 –	
4.—MISCELLANEOUS:			
Various receipts not included under any of the foregoing heads - - - - - -	300 – –	300 – –	

Jno. Macdonald,
Colonial Secretary and Accountant.

EXPENDITURE.

HEADS OF EXPENDITURE.	Annual Salary and Allowances.	Amount per Annum.	Total carried to Recapitulation.	REMARKS.
Civil Establishment:				
1. Secretary's Office:	£. s. d.	£. s. d.	£. s. d.	1. There is an increase in this estimate as compared with the former one, under the head of "Expense of temporary clerks and incidents," of 50 *l.* This sum has been added to prevent the necessity of a supplementary estimate for so small a sum, should it be required.
Senior writer - - - -	400 – –			
Second ditto - - - -	300 – –			
Third ditto - - - - -	250 – –			
Fourth ditto - - - -	200 – –			
		1,150 – –		
One office messenger - - -	13 – –	13 – –		
Two - ditto - ditto - - each at	12 – –	24 – –		
Incidents, including remuneration to temporary clerks, when necessary - - -		150 – –		
			1,337 – –	
2. Printing Establishment:				2. In last year's Estimate this Establishment included, One head printer, at - £. 60 – – Two apprentices, at - 50 – – Three - ditto - at - 30 – – Petty expenses - - 10 – – Total - - £. 150 – –
One head printer - - - -	50 – –			
One assistant ditto - - -	30 – –			
		80 – –		
Two apprentices - - each at	10 – –	20 – –		
Incidents - - - - - -	20 – –	20 – –		
			120 – –	By the present arrangement there is a saving of 30 *l.*
3. Colonial Surveyor's Department:				3. The difference in the amount of this estimate and the former is 6 *l.* 6 *s.*, owing to the salary of the church-clock cleaner and regulator being included herein, instead of appearing separately, as formerly.
Colonial surveyor and engineer -	400 – –			
Horse allowance to ditto - -	45 12 6			
		445 12 6		
One assistant colonial surveyor -	150 – –			
Horse allowance to ditto - -	45 12 6			
		195 12 6		
One clerk of the check - - -	- - -	80 – –		
One issuer of stores - - -	- - -	18 5 –		
One messenger - - - - -	- - -	12 – –		
Church-clock cleaner and regulator	- - -	6 6 –		
Incidental expenses - - -	- - -	10 – –		
			767 16 –	
4. Postmaster - - - - - - -	- - -	50 – –	50 – –	4. Sanctioned by the Members of Council, and approved by the Secretary of State.
5. Collector's Department:				5. *This sum is recovered in England by colonial agent, and placed by him to the credit of the colony. The appointments of extra clerk and tide-waiter, and the increase in the coxswain's pay of one dollar per month were sanctioned by the Board of Customs, and approved provisionally by Governor Macdonald, who reported them to the Secretary of State. The necessity for purchasing a new boat arises from the former one having been run down at her moorings by Her Majesty's schooner "Prompt," Lieutenant Arkwright commanding, and so seriously injured as to be utterly unserviceable, and not worth repairing.
Collector of customs - - -	800 – –			
Allowance to ditto, as Superintendent Government Agent of Emigration	* 150 – –			
		950 – –		
One clerk - - - - - -	- - -	150 – –		
One ditto (extra) - - - -	- - -	120 – –		
One landing waiter - - -	- - -	100 – –		
One tide-waiter - - - -	- - -	50 – –		
One cockswain - - - -	- - -	15 12 –		
Five boatmen - - each at	13 – –	65 – –		
Purchase of new boat for customs -	- - -	43 – –		
Freight for ditto - - - -	- - -	15 – –		
Incidental repairs to ditto - -	- - -	10 – –		
Rent of custom-house - - -	- - -	50 – –		
Incidents - - - - - -	- - -	10 – –		
			1,578 12 –	

(*continued*)

HEADS OF EXPENDITURE.	Annual Salary and Allowances.	Amount per Annum.	Total Carried to Recapitulation.	REMARKS.
	£. s. d.	£. s. d.	£. s. d.	
CIVIL ESTABLISHMENT—*continued.*				
6. Medical Department:				6. In consequence of instructions contained in despatch No. 159, 10 February 1844, from the Right Honourable Her Majesty's Principal Secretary of State for the Colonies, directing that the medical and other establishments belonging to the liberated African Hospital, Kissy, should be transferred to the colony, and the expenses thereof defrayed from the funds of the colony, there is an increase in the estimate for this department over all former ones of 2,000 *l.*
One colonial surgeon - - -	500 – –			
Horse allowance to ditto - -	91 5 –			
		591 5 –		
One assistant-surgeon - - -	200 – –			
Horse allowance to ditto - -	45 12 6			
		245 12 6		
One colonial apothecary - -	100 – –			
Allowance to ditto for supplying sick in gaol and sick poor of the colony with medicines gratis -	100 – –			
		200 – –		
One hospital accountant, Kissy hospital - - - - - -	70 – –	70 – –		
One dresser at Kissy hospital -	15 – –	15 – –		
Six wardkeepers ditto - each at	7 16 –	46 16 –		
Two laundresses ditto - each at	6 – –	12 – –		
One matron - - - -	- - -	18 – –		
Sixteen labourers - each at	6 4 –	99 4 –		
Two lunatic keepers - each at	9 – –	18 – –		
Two cooks - - - each at	11 8 –	22 16 –		
One medical attendant - - -	- - -	18 – –		
Three apprentices - - each at	7 16 –	23 8 –		
Porter or gatekeeper - - -	- - -	7 16 –		
One watchman - - - -	- - -	9 – –		
Medicines for the sick - - -	- - -	150 – –		
Food and maintenance for ditto -	- - -	608 – –		
Firewood for hospital - - -	- - -	30 – –		
Blankets, bedding, sheets, and mats	- - -	100 – –		
Medical comforts for sick - -	- - -	456 5 –		
Incidents - - - - - -	- - -	50 – –		
			2,791 2 6	
7. District Managers and Constabulary:				7. The managers of the 2d eastern district received formerly a salary of 250 *l.* per annum, and 45 *l.* 12 *s.* 6 *d.* as horse allowance; and the managers of the western and mountain districts received each 180 *l.* per annum, and 45 *l.* 12 *s.* 6 *d.* each, horse allowance. The Secretary of State having in his despatch already quoted directed that they should, together with the district constabulary, be paid from the funds of the colony, the council deemed it requisite to reduce the horse allowance, and equalize the salaries of the three managerships above-mentioned, by which a saving is effected of 146 *l.* 17 *s.* 6 *d.*, although the whole forms an increased demand on the funds of the colony of 1,092 *l.*
Manager, 1st eastern district -	150 – –	150 – –		
Ditto 2d - ditto - -	200 – –	200 – –		
Ditto of the western district -	200 – –	200 – –		
Assistant manager ditto - -	125 – –	125 – –		
Manager of the mountain district -	200 – –	200 – –		
One constable - - at per annum	- - -	13 – –		
Seventeen ditto, at per annum each	12 – –	204 – –		
			1,092 – –	
8. Clerk of the council - - -	- - -	100 – –		The 18 constables are one for each of the following liberated African villages, viz. Kissy, Wellington, Hastings, Waterloo, Macdonald, Stanley, York, Kent, Dublin, Gloucester, Regent, Bathurst, Charlotte, Wilberforce, Aberdeen, Murray, Lumley, and Goderich.
Council messenger - - -	- - -	12 – –		
			112 – –	
9. Freetown Boys' School:				9. The schoolmaster receives a similar sum of 18 *l.* per annum from the liberated African department. The assistants and monitors are paid out of the weekly collection of 1½ *d.* per boy, made in the school.
One schoolmaster - - -	- - -	18 – –		
One assistant - - - -	- - -	9 – –		
Three monitors - each per month	– 1 –	1 16 –		
Three ditto - at 9 *d.* ditto	– – 9	1 7 –		
Four ditto - at ditto	– – 6	1 4 –		
Incidents - - - - -	- - -	5 – –		
			36 7 –	
10. Market Establishment:				
One market clerk - - -	54 – –	54 – –		
Two assistants - - - each	36 – –	72 – –		
One market constable - - -	19 15 3	19 15 –		
			145 15 3	

HEADS OF EXPENDITURE.	Annual Salary and Allowances.	Amount per Annum.	Total carried to Recapitulation.	REMARKS.
CIVIL ESTABLISHMENT—*continued.*				
	£. s. d.	£. s. d.	£. s. d.	
11. Colonial Boat:				
One Coxswain - - - - -	- - -	13 - -		
Four boatmen - - each at	12 - -	48 - -		
Repairs and incidental expenses -	- - -	20 - -		
			81 - -	
12. Rents and Customs to Native Chiefs:				
King of the North Bulloms, 300 bars at 4*s.* 4*d.* - - - -	65 - -			
Rent of Bananas, 250 bars at 4*s.* 4*d.*	54 3 4			
Ditto - Isles De Loss, 500 bars at 2*s.* 6*d.* - - - - - -	62 10 -			
Ditto of Peninsula of Sierra Leone, 100 bars at 2*s.* 6*d.* - - - -	12 10 -			
Ditto of Hastings and Waterloo, 50 bars at 2*s.* 6*d.* - - - -	6 5 -			
Ditto, Mile-square Bullom Shore, 100 bars at 2*s.* 6*d.* - - - -	12 10 -			
		212 18 4		
Customs due on Sir J. Jeremies' treaty - - - - - -	- - -	512 8 4		
			725 6 8	
13. Remittances to Agent-General, to meet following Expenses:				
Colonial agent's salary and allowances - - - - - -	183 15 -			
		183 15 -		
Pension to Mrs. Flood - -	50 - -			
Ditto to Mrs. O'Meara - -	100 - -			
Ditto to Mrs. Geary and child -	60 - -			
Ditto to Paul Drummond -	14 - -			
Ditto to Robert Hopwood -	15 13 5			
Ditto to Rev. D. Morgan - -	250 - -			
		489 13 5		
Stationery for various departments	- - -	150 - -		
Miscellaneous expenses - -	- - -	50 - -		
			873 8 5	
14. Pensions paid in the Colony:				
To Mrs. Sarah Fox - - -	- - -	18 - -		
To James Sherrin - - -	- - -	11 5 4		
To Thomas Williams - - -	- - -	40 - -		
To Andrew Moore - - -	- - -	15 - -		
To Flora Ackim - - - -	- - -	7 10 -		
To Olive Saunders - - -	- - -	5 4 -		
			96 19 4	
15. Colonial Works:				
Streets and drains of Freetown -	300 - -			
Freetown church - - - -	60 5 11			15. The individual estimates for each work accompany this estimate.
Engineer's yard - - - -	34 2 6			
Freetown gaol - - - -	33 5 -			
Government house - - -	99 17 5			
Militia store - - - - -	9 9 -			
Police office - - - - -	15 15 -			
Secretary's office and quarters -	170 8 5			
Kissy bridge - - - - -	282 6 6			
Tank at King Jemmies - -	11 11 -			
Colonial boys' school - - -	12 12 -			
New market - - - -	29 13 3			
Wharf - - - - - -	44 12 6			
Fish market - - - - -	5 10 3			
Council chambers and stables for members - - - - - -	58 19 4			
New tank in Free-street - -	36 13 7			
Stone wall, enclosing ground round secretary's office and council chamber - - - - -	107 9 10			
			1,312 11 6	
JUDICIAL ESTABLISHMENT:				
16. Gaol:				
One head gaoler - - - -	- - -	100 - -		16. There is a decrease in the estimate for the gaol of 108*l.*
One under gaoler - - -	- - -	50 - -		
One gatekeeper - - - -	- - -	31 - -		
One ditto - - - - - -	- - -	30 - -		
One turnkey - - - -	- - -	10 8 -		
One dresser, sick ward - - -	- - -	13 - -		
One head overseer of convicts -	- - -	78 17 4		
Eight assistants - - each at	16 18 -	135 4 -		

HEADS OF EXPENDITURE.	Annual Salary and Allowances.	Amount per Annum.	Total carried to Recapitulation.	REMARKS.
JUDICIAL ESTABLISHMENT—*continued.*				
16. Gaol—*continued.*	£. s. d.	£. s. d.	£. s. d.	
Provisions for prisoners	- - -	300 - -		
Palm oil and wick for lamps	- - -	15 - -		
Firewood for gaol	- - -	40 - -		
Necessaries for the sick	- - -	12 - -		
Clothing and mats for convicts, and blankets for sick	- - -	50 - -		
Cooking utensils, padlocks, chains, and tools	- - -	15 - -		
Incidents	- - -	10 - -		
			890 9 4	
17. Police:				
Two stipendiary police magistrates - each	150 - -	300 - -		17. The increase in the estimate for the police is occasioned by the increase of 20 men to the numerical strength of the force, and the consequent promotion of some of the men to the higher rates of pay. The increase of the force was sanctioned by minute of Council.
One police clerk	70 - -			
Fees to police clerk in cases summarily decided by magistrate	15 - -			
Ditto, ditto, in cases decided at quarter sessions	100 - -			
		185 - -		
One inspector of police	100 - -			
Horse allowance to ditto	45 12 6			
		145 12 6		
One sub-inspector - at per diem	- 2 6	45 12 6		
Three ditto, ditto, at per diem each	- 2 -	109 10 -		
Twenty police constables ditto	- 1 -	365 - -		
Thirty ditto, ditto - ditto	- - 11	501 17 6		
Thirty ditto, ditto - ditto	- - 10	456 5 -		
Cotton wick and palm oil for office	- - -	10 - -		
Incidents	- - -	30 - -		
			2,148 17 6	
18. Crown Office:				
Clerk of the Crown	50 - -	50 - -		18. There is a decrease in this estimate of 20*l.*
Bailiffs and court officers at quarter sessions	80 - -	80 - -		
Coroner's fees	80 - -	80 - -		
			210 - -	
19. Queen's Advocate's Office:				
One clerk, at per diem	- 5 -	91 5 -		
One office messenger	12 - -	12 - -		
			103 5 -	
20. Ecclesiastical Establishment:				
Colonial chaplain	- - -	500 - -		
Clerk of the church	- - -	13 - -		
Verger or beadle	- - -	7 16 -		
Church cleaner	- - -	10 - -		
Incidents	- - -	10 - -		
			540 16 -	
21. Militia:				
1 adjutant 1 paymaster 1 quartermaster	- - -	50 - -		
1 sergeant-major — Per diem each for 30 days training and exercise during the year	- 2 3	3 7 6		
4 sergeants — Per diem each for 30 days training and exercise during the year	- 1 6	9 - -		
8 corporals — Per diem each for 30 days training and exercise during the year	- 1 -	12 - -		
87 rank and file — Per diem each for 30 days training and exercise during the year	- - 9	97 17 6		
			172 5 -	
22. Gaol Guard:				
1 sergeant — Per diem for every day throughout the year	- 1 6	27 7 6		
2 corporals — Per diem for every day throughout the year	- 1 3	45 12 6		
12 privates — Per diem for every day throughout the year	- - 9	164 5 -		
Ammunition and incidents	- - -	15 - -		
			252 5 -	
23. Clothing and Accoutrements for the Militia:				
5 sergeants' caps and badges, each	- 7 6	1 17 6		23. This expense has been sanctioned by the Right honourable Secretary of State for the Colonies.
5 shell jackets - ditto	1 10 -	7 10 -		
5 sashes - ditto	- 7 6	1 17 6		
95 privates' jackets - ditto	- 10 6	49 17 6		
95 ditto caps - ditto	- 3 6	16 12 6		

HEADS OF EXPENDITURE.	Annual Salary and Allowances.	Amount per Annum.	Total carried to Recapitulation.	REMARKS.
	£. s. d.	£. s. d.	£. s. d.	
23. Clothing and Accoutrements for the Militia—*continued.*				
100 pair duck trousers - - each	– 6 –	30 – –		
100 pair boots - - - ditto	– 8 –	40 – –		
100 stocks complete - - ditto	– 1 6	7 10 –		
8 corporals' cheverons - - ditto	– – 6	– 4 –		
			155 9 –	
24. General Miscellaneous Expenditure, not included in the foregoing Heads:				
Presents for native chiefs - -	- - -	200 – –		
Expense of taking census - -	- - -	50 – –		
Expense of missions to native chiefs	- - -	100 – –		
Boarding and lodging of native chiefs and their messengers and retinue - - - - - -	- - -	100 – –		
Maintenance in colonial hospital of distressed seamen - - -	- - -	50 – –		
Other trivial and casual expenses -	- - -	50 – –		
			550 – –	

John Macdonald,
Colonial Secretary and Accountant.

RECAPITULATION.

	£. s. d.	£. s. d.
REVENUE:		
1. Fixed - - - - - - - - - - - -	12,670 10 –	
2. Rents - - - - - - - - - - - -	78 10 –	
3. Incidental - - - - - - - - - -	2,302 15 –	
4. Miscellaneous - - - - - - - - -	300 – –	
TOTAL REVENUE - - £.		15,351 15 –
EXPENDITURE:		
CIVIL ESTABLISHMENT:		
1. Secretary's Office - - - - - - - - -	1,337 – –	
2. Printing Establishment - - - - - - - -	120 – –	
3. Colonial Surveyor's Department - - - - -	767 16 –	
4. Postmaster - - - - - - - - - -	50 – –	
5. Collector's Department - - - - - - - -	1,578 12 –	
6. Medical Department - - - - - - - -	2,791 2 6	
7. District Managers and Constabulary - - - - -	1,092 – –	
8. Clerk of the Council - - - - - - - -	112 –	
9. Freetown Boys' School - - - - - - - -	36 7 –	
10. Market Establishmont - - - - - - - -	145 15 3	
11. Colonial Boat - - - - - - - - -	81 – –	
12. Rents and Customs to Native Chiefs - - - - -	725 6 8	
13. Remittances to Agent-general - - - - - -	873 8 5	
14. Pensions paid in the Colony - - - - - - -	96 19 4	
15. Colonial Works - - - - - - - - -	1,312 11 6	
Total Civil - - -		11,119 18 8
JUDICIAL ESTABLISHMENT:		
16. Gaol - - - - - - - - - - -	890 9 4	
17. Police - - - - - - - - - - -	2,148 17 6	
18. Crown Office - - - - - - - - - -	210 – –	
19. Queen's Advocate's Office - - - - - - -	103 5 –	
Total Judicial - - -		3,352 11 10
20. Ecclesiastical Establishment - - - - - - -	- - -	540 16 –
21. Freetown Militia - - - - - - - - -	172 5 –	
22. Militia Gaol Guard - - - - - - - -	252 5 –	
23. Clothing and Accoutrements for Militia - - - -	155 9 –	
		579 19 –
24. General Miscellaneous Expenditure - - - -	- - -	550 – –
TOTAL EXPENDITURE - - - £.		16,143 5 6

Jno. Macdonald,
Colonial Secretary and Accountant.

Surveyor's Office,
Freetown, 11 June 1844.

ESTIMATE of Repairs required to Freetown Church.

	£.	s.	d.
To average breakage of glass, including glazing, 100 squares, at 1 *s.* 6 *d.* per square	12	10	–
To sundry repairs required to benches and window casings at the western extremity of the church	3	10	–
To labour of re-slating 4½ squares, at 13 *s.* per square	2	18	6
To value of 1,000 countess slates, at 14 *l.* per 1,000	14	–	–
To expense of nails, scaffolding, &c.	4	10	–
To taking to pieces the present pulpit and reading desk, and constructing two smaller ones, as requested by the colonial chaplain (materials included)	20	–	–
	57	8	6
Five per cent. for waste	2	17	5
£.	60	5	11

Benjamin Scott,
Colonial Surveyor.

Surveyor's Office,
Freetown, 11 June 1844.

ESTIMATE of Repairs required to Engineer's Yard.

	£.	s.	d.
To whitewashing the premises, including value of white lime	14	10	–
To one hand cart for the service of estimates generally	18	–	–
	32	10	–
Five per cent. waste	1	12	6
£.	34	2	6

Benjamin Scott,
Colonial Surveyor.

Surveyor's Office,
Freetown, 11 June 1844.

ESTIMATE of Repairs required to Freetown Gaol.

	£.	s.	d.
To whitewashing the building and boundary wall four times in the year	11	13	4
To incidental repairs	20	–	–
	31	13	4
Five per cent. waste	1	11	8
£.	33	5	–

Benjamin Scott,
Colonial Surveyor.

Surveyor's Office,
Freetown, 11 June 1844.

ESTIMATE of Repairs required to Government House.

	£.	s.	d.
To labour of taking down the stone partition between drawing and dining room, 200 cubit feet, at 1 *d.* per foot	–	16	8
To labour of building a brick wall, 100 cubit feet, at 2 *d.* per foot	–	16	8
To value of 1,000 bricks, at 3 *l.* 3 *s.* per 1,000	3	3	–
To labour of plastering, 12 yards, at 9 *d.* per yard	–	9	–
To value of 150 bushels of lime, at 6 *d.* per bushel	3	15	–
To labour of making and fitting casings to above, 140 superficial feet, at 1 *s.* per foot	7	–	–
To 120 superficial feet of panelled doors, at 1 *s.* per foot	6	–	–
To value of 12 cwt. of paint, at 6 *d.* per lb.	33	12	–
To value of 56 gallons of oil, at 7 *s.* 6 *s.* per gallon	21	–	–
To value of 14 gallons of turpentine, at 10 *s.* per gallon	7	–	–
To painters' labour	11	10	–
	95	2	4
Five per cent. waste	4	15	1
£.	99	17	5

Benjamin Scott,
Colonial Surveyor.

Surveyor's Office,
Freetown, 11 June 1844.

ESTIMATE of Repairs required to Militia Store.

	£.	s.	d.
To whitewashing the building	5	10	–
To sundry trifling repairs required to the sills and wall plates	3	10	–
	9	–	–
Five per cent. waste	–	9	–
£.	9	9	–

Benjamin Scott,
Colonial Surveyor.

Surveyor's Office, 11 June 1844.

ESTIMATE of Repairs required to Police Office.

	£.	s.	d.
To building stone steps to entrance (materials included) 100 cubit feet, at 6 *d.* per foot	2	10	–
To partial repairs to flooring and sills	1	10	–
To whitewashing the lock-up room four times in the year, and the whole building once	5	–	–
To tarring the fence	2	10	–
To repairing the pound	3	10	–
	15	–	–
Five per cent. waste	–	15	–
£.	15	15	–

Benjamin Scott,
Colonial Surveyor.

Surveyor's Office, 11 June 1844.

ESTIMATE of Repairs required to the Secretary's Office and Quarters.

	£.	s.	d.
To labour of bricknogging and plastering, 135 yds. at 1 *s.* 6 *d.* per yard	12	7	6
To value of 8,000 bricks, at 3 *l.* 3 *s.* per 1,000	25	4	–
To labour of building 300 cubic feet of wall to support the angle between Secretary's Office and centre building, at 2 *d.* per foot	2	10	–
To value of 1,000 stones, at 10 *s.* per 100	5	–	–
To value of 700 bushels of lime, at 6 *d.* per bushel	17	10	–
To filling in with masonry the upper part of the wall in Secretary's Office, for the purpose of strengthening the roof, 160 feet, at 8 *d.* per foot	5	6	8
To whitewashing office and quarters	5	10	–
To value of 500 feet of scantling, to renew partially the sills of piazza to Secretary's Office, at 14 *s.* per 100	3	10	–
To carpenter's labour for above	2	8	–
To labour of making and hanging 25 sash frames, containing 300 superficial feet, at 9 *d.* per foot	11	5	–
To value of 500 superficial feet of plank, at 14 *s.* per 100	3	10	–
To value of 300 feet of glass, at 3 *s.* per foot	45	–	–
To glazing 200 panes, at 6 *d.* each	5	–	–
To painting the above (labour and materials)	7	10	–
To repairing weather boarding (ditto)	4	10	–
To 50 pair of hinges, at 2 *s.*, and 50 pair hooks, at 6 *d.* per pair	6	5	–
£.	162	6	2
Five per cent. waste	8	2	3
£.	170	8	5

Benjamin Scott, Colonial Surveyor.

Surveyor's Office, 11 June 1844.

ESTIMATE of the Expense of Rebuilding the Kissey Bridge.

	£.	s.	d.
To value of 15,000 stones, at 10 *s.* per 100	75	–	–
To labour, 10,000 solid feet of masonry, at 2 *d.* per foot	83	6	–
To value of 1,500 bushels of lime, at 6 *d.* per bushel	37	10	–
To value of 3,000 bushels of sand, at 1½ *d.* per bushel	18	15	–
To value of centreing (labour included)	6	10	–
To value of 150 bushels of cement, at 5 *s.* per bushel	37	10	–
To filling-in approaches, 10,000 feet, at ½ *d.* per foot	20	16	8
	268	17	8
Five per cent waste	13	8	10
£.	282	6	6

Benjamin Scott, Colonial Surveyor.

Surveyor's Office, 11 June 1844.

ESTIMATE of Repairs required to Tank (King Jemmies).

	£.	s.	d.
To value of 6 brass cocks, at 1 *l.* 5 *s.* each	7	10	–
To labour of fixing the above	1	10	–
To value of 3 bushels of cement, for lining the tank, at 5 *s.* per bushel	–	15	–
To whitewashing, complete	1	5	–
	11	–	–
Five per cent. waste	–	11	–
£.	11	11	–

Benjamin Scott, Colonial Surveyor.

Surveyor's Office, 11 June 1844.

ESTIMATE of Repairs required to School.

	£.	s.	d.
To putting in thorough repair the slab fence	2	10	–
To making benches and desks for the scholars (materials included)	9	10	–
	12	–	–
Five per cent. waste	–	12	–
£.	12	12	–

Benjamin Scott, Colonial Surveyor.

Surveyor's Office, 11 June 1844.

ESTIMATE of Repairs required to New Market.

	£.	s.	d.
To tarring 102 squares, at 5 *s.* per square	25	10	–
To whitewashing pillars and walls	2	15	–
	28	5	–
Five per cent.	1	8	3
£.	29	13	3

Benjamin Scott, Colonial Surveyor.

Surveyor's Office, 11 June 1844.

ESTIMATE of Repairs required to the Wharf.

	£.	s.	d.
To repairing 300 cubic feet of the foundation at the western extremity of the wharf, at 6 *d.* per foot	7	10	–
To pinning and pointing with cement up to high-water mark the whole of the mason work, viz.; 1,500 feet, at 4 *d.* per foot	25	–	–
To building a landing-waiter's box, including materials	10	–	–
	42	10	–
Five per cent. waste	2	2	6
£.	44	12	6

Benjamin Scott, Colonial Surveyor.

Surveyor's Office, 11 June 1844.

ESTIMATE of Repairs required to the Fish Market.

	£.	s.	d.
To tarring roof, containing 15 squares, at 5 *s.* per square	3	15	–
To whitewashing twice in the year	1	10	–
	5	5	–
Five per cent. waste	–	5	3
£.	5	10	3

Benjamin Scott, Colonial Surveyor.

Surveyor's Office, 11 June 1844.

ESTIMATE of Repairs required to the Council Chamber and Clerks' Office; also, Expense of erecting Stables for the use of Honourable Members.

	£.	s.	d.
To carpenters' labour for 3 squares of boarded ceiling, at 1 *l.* per square	3	–	–
To value of 300 feet of boards, at 14 *s.* per 100	2	2	–
To 9,000 shingles for stables, at 1 *l.* 4 *s.* per 1,000	10	16	–
To 1,500 feet of boards for stables, at 14 *s.* per 100	10	10	
To 1 ½ cwt. assorted nails, at 9 *d.* per lb.	6	6	10
To 1,000 stones, at 10 *s.* per 100	5	–	–
To labour, 200 cubic feet of masonry, at 2 *d.* per foot	1	13	4
To labour, 400 feet of paving, at 1 ½ *d.* per foot	2	10	–
To painting Council-room and Office	7	10	–
To whitewashing Council-room and Office	2	10	–
To tarring roof of stables, 7 squares, at 5 *s.* per sqr.	1	15	–
	56	3	2
Five per cent. waste	2	16	2
£.	58	19	4

Benjamin Scott, Colonial Surveyor.

Surveyor's Office, 11 June 1844.

ESTIMATED Expense of building a new Tank in Free-street.

	£.	s.	d.
To labour of 336 cubic feet of masonry, at 6 *d.* per foot	8	8	–
To labour of 144 superficial feet of paving, at 1 ½ *d.* per foot	–	18	–
To labour of 48 yards of cementing, at 9 *d.* per yard	1	16	–
To value of 18 bushels of cement, at 5 *s.* per bushel	4	10	–
To value of 225 feet of scantling, at 14 *s.* per 100	1	11	6
To value of 200 feet of boards, at 14 *s.* per 100	1	8	–
To value of 6,000 shingles, at 1 *l.* 4 *s.* per 1,000	7	4	–
To value of 1 cwt. assorted nails, at 9 *d.* per lb.	3	15	8
To tarring roof, 4 ½ squares, at 5 *s.* per square	1	2	6
To whitewashing	–	10	–
To 3 brass cocks, at 1 *l.* 5 *s.* each	3	15	–
	34	18	8
Five per cent. waste	1	8	7
£.	36	13	7

Benjamin Scott, Colonial Surveyor.

Surveyor's Office, 13 June 1844.

ESTIMATED Expense of enclosing with a Stone Wall the Lots round the Secretary's Office and Council Chamber, the same being requisite for the better security of those Buildings.

	£.	s.	d.
To labour of 3,300 cubic feet of masonry, at 2 *d.* per cubic foot	27	10	–
To value of 5,000 stones, at 10 *s.* per 100	25	–	–
To labour of 250 yards of plastering, at 6 *d.* per yard	6	5	–
To value of 1,225 bushels of lime, at 6 *d.* per bushel	30	12	6
To making and hanging complete one gate, materials included	7	10	–
Ditto ditto	5	10	–
	102	7	6
Waste, five per cent.	5	2	4
£.	107	9	10

Benjamin Scott, Colonial Surveyor.

Return Note. Distinguishing No.

AN ACCOUNT of Stores received from Mr. *Thomas Curtis*, Carpenter of Her Majesty's Sloop *Alert*, the 6th March 1844, at Dockyard, or on board Her Majesty's Steam-vessel *Albert*.

Species.	Quantity.	Species.	Quantity.
Cat frames	2		

J. Mallards,
Acting Clerk in Charge.

To be signed immediately under the last article by the person receiving the stores.

Appendix, No. 6.

TRINIDAD.

TABLE of DUTIES payable at the CUSTOM HOUSE from 5th April 1843.

	Parliamentary.	Colonial.	
Upon all goods, wares, and merchandize imported into this colony, the following duties:	£. s. d.	£. s. d.	
Wheat flour, the barrel	– 2 –	– 3 –	
Fish, dried or salted, the cwt.	– 2 –	3 10 –	per cent.
Meat, salted or cured, ditto	– 3 –	– 3 –	per cwt.
Fish, pickled, the barrel	– 4 –	3 10 –	per cent.
Butter, the cwt.	– 8 –	3 10 –	ditto.
Cheese, ditto	– 5 –	3 10 –	ditto.
Cocoa, ditto	– 1 –	3 10 –	ditto.
Tea, the lb.	– – 1	3 10 –	ditto.
Spirits, other than rum, the gallon	– 1 –	– – 8	
Rum, the gallon, B. P.	– –	– 2 –	
Horses, mares, geldings, colts, and foals, each	– –	1 – –	
Every four-wheeled carriage on springs	– –	7 – –	
Every two-wheeled carriage on springs	– –	4 – –	
Glass manufactures, Silk ditto, Spermaceti and sperm candles — 15 per cent. ad valorem	– –	3 10 –	
Wine, bottled or not	– –	10 – –	per cent.
Cotton manufactures	– –	2 – –	ditto.
Linen ditto	– –	2 – –	ditto.
Woollen ditto	– –	3 10 –	ditto.
Leather ditto	– –	3 10 –	ditto.
Paper ditto	– –	3 10 –	ditto.
Hardware — 7 per cent. ad valorem	– –	3 10 –	ditto.
Clocks and watches	– –	3 10 –	ditto.
Manufactured tobacco — and a further charge on snuff	– –	– – 3	per lb.
Soap — and cigars of 20 per cent.	– –	3 10 –	per cent.
Candles, other than sperm — colonial.	– –	3 10 –	ditto.
Corks, cordage, and oakum	– –	3 10 –	ditto.
Oil, blubber, fins, and skins, 15 per cent.	– –	3 10 –	ditto.
All other articles not enumerated, except such as are in Table of Exemptions, 4 per cent.	– –	3 10 –	ditto.
Sugar (refined) in bond in the United Kingdom, per 100 *l.*	10 – –	3 10 –	ditto.
Tobacco, unmanufactured	4 – –	– – 2	per lb.
EXEMPTIONS.			
Coin, bullion, and diamonds	free	free.	
Horses, mules, asses, neat cattle, and stock	free	free, except horses, &c.	
Hay and straw, tallow and raw hides	free	3½ per cent.	
Salt, rice, corn and grain unground, biscuit and bread	free	ditto.	
Meal or flour, except wheat flour; fresh meat, fresh fish	free	ditto.	
Fruit and vegetable (fresh); carriages of travellers	free	ditto.	
Wood and lumber, cotton wool, hemp, flax, and tow, drugs	free	ditto.	
Gums and resins, tortoise-shell, manures of all kinds	free	ditto.	
Provisions and stores for troops	free	free.	
All goods, except sugar and tea, imported through the warehouses in the United Kingdom, or on which duties have been paid and drawn back	3-4ths	Entire / Colonial.	

TABLE II.

Upon all ships and vessels coming to and entering at this colony the following duties of tonnage, viz:

	£.	s.	d.
Upon every ship or vessel of 50 tons, and upwards:			
For every ton of the registered tonnage of such ship or vessel, sterling	–	1	6
Upon every ship or vessel of 25 tons and upwards, but under 50 tons:			
For every ton of the registered tonnage of such ship or vessel	–	1	3
And upon every ship or vessel under 25 tons:			
For every ton of the registered tonnage of such ship or vessel	–	–	3

Provided always, that no such duty of tonnage shall be payable in respect of any vessel entering and clearing in ballast; and provided, that where any ship or vessel, of which the registered tonnage shall be less than 50 tons, shall enter more than twice in one and the same year, the tonnage payable upon or in respect of such vessel, for every entry after the second in the same year, shall be 3*d.* sterling per ton, and no more.

Appendix, No. 6.

TRINIDAD.

Duties payable at the Custom House, 1843.

TABLE III.

And upon the following goods landed upon any public wharf or quay in the town of Port of Spain, the following rates of wharfage, viz:

	£.	s.	d.
On every 1,000 feet of lumber	–	1	–
Ditto staves, or staves in shooks	–	1	–
Ditto bricks	–	1	–
Ditto tiles	–	1	–

Export duty on the value of produce regulated by monthly tariff, 3½ per cent.

Every hogshead of 36, and less than 38-inch truss, shall be taken as containing	1,250 lbs.
Ditto 38 „ 40	1,450 –
Ditto 40 „ 42	1,650 –
Ditto 42 and upwards	1,850 –
Tierces	650 –
Barrels	200 –
Puncheons of molasses	85 gallons.
Ditto rum	90 —

And so in proportion for every other package containing sugar, rum, or molasses, and being more or less than a hogshead, tierce, barrel, or puncheon; and where the produce so exported shall not be sugar, rum, or molasses, such declaration shall set forth the number, marks, and description, and also the weight of every such package.

SCHEDULES of the FEES received by the several OFFICERS in the respective Departments, specifying the authority under which they were originally established, and by which the present Rates were fixed, and at what period. (1843.)

FEES TAKEN IN THE OFFICE OF THE COLONIAL SECRETARY.

Approved in Council 30 June 1813.

	Sterling. £.	s.	d.
Marriage Licences:			
First Class	10	–	–
Second Class	5	–	–
Signature with seal of office	5	–	–
Surveyor's commission	12	10	–
Notary Public	8	6	8
Commissions under the Great Seal	26	–	10
Licence to practise physic and surgery	3	6	8
Ditto as an apothecary	3	6	8
Proving a will	2	18	4
Large passport	1	11	3
Small ditto	–	4	2

FEES FOR THE SURVEYOR-GENERAL'S OFFICE.

Authorized by the Governor, under dates 2 May 1814, and 6 October 1821.

For permission for the sale or transfer of a sugar estate, and enregistering the same in the archives	3	6	8
For permission for the sale or transfer of 100 acres and under 300	1	13	4
Ditto 300 and under 600	2	10	–
Ditto 600	3	6	8
For sale and registry of a cotton, coffee, or cocoa plantation	1	13	4
Ditto 50 acres and under	–	8	4
50 acres and under 100	–	16	8
100 acres	1	13	4
Of vacant lot or lots in town	–	8	4
Of lot or lots with a one-story building thereon	–	16	8
Copy of plan of an estate and description of survey	2	10	–
Ditto ditto detailed	5	–	–
His personal examination of boundaries	3	6	8
Attendance out of town, per day, exclusive of expenses in all cases	5	–	–
Granting a certificate of sale or registry	–	16	8
Every other certificate	3	8	4
Surveying land under and not above one acre	1	13	4
Above one acre and not exceeding 10	2	10	–
For the remainder, per acre	–	16	8
Above 10 and not exceeding 20 acres, per acre	–	12	6
20 „ „ 50	–	8	4
50 „ „ 100	–	6	–½
100 „ „ 1000	–	4	2
1000	–	2	6

FEES TO BE TAKEN ON GRANTS OR CONFIRMATION OF GRANTS OF LAND.

Established by the Governor on the 10th of June 1816.

For a Grant of five quarrées for Free Settlers:	£. s. d.
To the commissary of population, for the registry and certificate	– 16 8
For the grant or confirmation of a grant of land above 5 and under 50 quarrées	7 5 10
For the grant or confirmation of a grant of land above 50 quarreés and not exceeding 100	10 8 4
For the grant or confirmation of a grant of land exceeding 100 quarrées	15 12 6

APPORTIONMENT OF THE ABOVE DOCKET.

	Exceeding 5 quarreés and under 50.	50 quarrées and not exceeding 100.	Exceeding 100 quarrées.
	£ s. d.	£. s. d.	£. s. d.
To the Governor as intendant	1 5 –	1 13 4	2 10 –
The assessor to the intendant	– 8 4	– 8 4	– 16 8
The escribano and secretary of the Court of Intendant	1 – 10	1 13 4	2 10 –
Her Majesty's Attorney-General and Fiscal for his report.	1 5 –	1 13 4	2 10 –
To the Commissary of Population.*			
For his report and certificate, under the third article of the instructions.	– 16 8	1 5 –	1 17 6
For registering the grant and plan	– 16 –	1 – 10	1 13 4
Commandants of Quarters.			
For their visit and report of the state of cultivation, and noting the grant in the registry of the quarter.	– 8 4	– 16 8	1 5 –
Island Registrar.			
For the entry of the grant, under the 6th article of the instructions.	1 5 –	1 17 6	2 10 –

* If a new survey be required, the expense must be defrayed by the party.

If the length of the document entered shall exceed the above sums at the rate allowed by the existing docket, such excess must be paid by the parties.

FEES ALLOWED TO THE INSPECTOR OF INVOICES.

Authorized by Sir George Hill's Proclamation, 2 May 1837.

	£. s. d.
On each Invoice	– 2 11

LAW FEES.

	In matters above 50 *l.*	50 *l.* and under.
Chief Justice:	£. s. d.	£. s. d.
For the first petition	– 10 5	– 7 6
For any succeeding petition	– 5 –	– 3 9
An affidavit	– 2 1	– 1 8
Writ of execution	– 5 –	– 3 9
For any common decree	– 2 1	– 2 1
Definitive sentence, or decree that has force of one (on exeptions)	– 10 5	– 7 6
Decree, or sentence having the force of a definitive decree in a cause of concurso or meeting of creditors	– 10 5	– 7 6
Examination of witnesses	– 2 1	– 2 4
Nomination of a guardian or curador	– 3 –	– 3 9
For adjudication of public sale of property	– 8 4	– 5 –
Sentence of graduation, if number of creditors do not exceed four	1 – 10	—
When the same exceed six	2 1 8	—
Definitive decree	– 16 8	– 8 4
To the Escribano:		
For the first petition and recording the action	– 4 2	– 2 11
For the copy of any petition or document, for 120 words	– – 5	– – 5
For filing the return of witnesses	– 2 11	– 2 1
For receiving, dating, filing, and attaching every subsequent petition	– 2 1	– 2 1
For attending a Court, per hour, when not otherwise remunerated	– 1 8	– 1 3

(*continued*)

Appendix, No. 6.

TRINIDAD.

Duties payable at the Custom House, 1843.

LAW FEES—*continued.*

	In matters above 50 *l.* £. s. d.	50 *l.* and under. £. s. d.
To the Escribano—*continued.*		
For every notice of trial or argument	– 1 8	– 1 3
For taking minutes of evidence, each witness	– 2 1	– 1 3
For swearing each witness	– 2 1	– 1 3
For recording a motion in Court, with the order thereon	– 2 1	– 1 8
For a writ of execution	– 4 5¾	– 3 9
For recording a sentence	– 6 3	– 5 –
For every affidavit or declaration of acknowledgment	– 2 1	– 2 1
All acts of security	– 3 3	– 2 6
For sales of estates	– 7 6	– 6 3
„ houses	– 4 2	– 3 9
„ personal property	– 2 1	– 2 1
Printed summonses or citations	– – 10	– – 10
For a diligence	– 3 9	– 2 11
For a decree	– 3 9	– 2 11
For a deed of conveyance, for the first folio	– 5 –	– 4 2
For each following one, to contain 20 lines	– – 10	– – 10
For receiving a document	– 2 1	– 1 8
For filing a document	– 2 1	– 1 8
For a passing	– 3 4	– 2 6
For inventories, valuations, sales, and other business of this kind, including written diligences, per day	2 1 8	1 5 –
For public advertisements	– 5 –	– 4 2
And for the copy	– 2 1	– 1 8
For a certificate	– 5 –	– 3 9
Summons before the sitting judge	– 4 2	– 2 1
Order thereon	– 4 2	– 2 1
Inspecting any proceeding	– – 5	– – 5
„ „ if passed	– 2 1	– 2 1
IN CRIMINAL CASES.		
For each notification		– 2 –
For every other diligence		– 4 2
For the copy of the prosecution, for every 50 words		– – 10
Judicial Referee and Taxador:		
For every sheet written on both sides of documents, &c.		– – 10
When the sheet is only written on one side		– – 5
For his return or award when the property amounts to 3,000 *l.* currency, his fees will be for every thousand		2 12 6
From 3,000 *l.* to 10,000 *l.* for each 1,000 *l.*		1 13 4
From 10,000 *l.* to 20,000 *l.* for each 1000 *l.*		1 5 –
For the copy of any share of inheritance, the charge will be the same as per general docket.		
For attendance at the Court to make any explanation that may be required, not exceeding two hours		1 5 –
Ditto, under one hour		– 8 4
In case of any error or reformation in the Partidor's first report in which he shall be called to alter the same, if the reformation does not arise from a mistake, but from the presentation of a new voucher by any of the parties, he will receive for each folio		– 8 4
And in case that he shall write any other folios, he will not receive for the whole more than		1 13 4
IN ACCOUNTS.		
For every folio written on both sides on sheets of books alluding to the account		– – 10
When the sheet is only written on one side		– – 5
The fee for his report and liquidation, the Judge in ordinary will assign, according to the trouble and importance of the matter.		
For attendance at the Court to make any explanation that may be required, not exceeding two hours		1 5 –
Under one hour		– 8 4
In any case of any error that may make a reformation necessary in his first report, the error being involuntary as abovesaid, the Judge will assign his fee.		
FEES received in the SECRETARY and REGISTRAR'S Office.		
Docket for the office of Secretary and Registrar, and Secretary of the illustrious Cabildo.		
For registering in the books of the cabildo the commission of a judge or advocate		1 13 4
For the licence of a medical practitioner, interpreter, or solicitor		– 16 8
Registering licence of apothecary or druggist		– 8 4
For administering the oath to a judge, and putting him in possession of his seat at the Board		1 5 –

Fees received in the Secretary and Registrar's Office—*continued.*	£.	s.	d.
For permission to occupy land in the suburbs of the town, provided the same has 50 yards in front	3	6	8
For attendance at the sale of the public revenues before the doors of the Cabildo, for each	1	5	–
For drawing and delivering licences to keepers of public houses, for each	1	5	–
For drawing the security and attesting the same	–	16	8
For attendance on the regidors or alcaldes in their visit and inspection of shops, which are to be equally divided between the alcaldes, regidors, and escribanos	1	5	–
For each shop inspected and visited	–	3	4
For a certified copy of a document protocoled in the Cabildo, if it does not exceed two sheets	–	16	8
For searches in protocols deposited in the office, provided the parties point out the year in which the deed, instrument, or proceeding was had and executed	–	4	2
For certificates rendered to a party or by order of a tribunal	–	8	4
For cancelling a mortgage in the presence, or by order of the parties, and attestation thereof	1	13	4
As Registrar of Deeds:			
The following alteration and amendment of the schedule of 5th October 1814, was established for the said office by an Order of His Majesty in Council, dated the 6th April 1818, and published in this colony the 30th June of the same year.			
For every acknowledgment or entry of a mortgage or instrument of sale of property or wills, exceeding in value 500*l.* currency	1	5	–
For every like instrument or will where the value is under 500*l.* currency	–	16	8
For the acknowledgment and entry of all other deeds and powers of attorney	–	12	6
For the certificate and attestation of the acknowledgment and entry of a foreign or other instrument, or attestation, or certificate of copies, exclusive of the usual fee for the copy	–	8	4
For the acknowledgment of deeds, acts, or instruments, not required by two parties to be registered	–	8	4
For the protocoling a writ of execution	–	16	8
For the noting of payments made in part satisfaction or cancelment thereof	–	8	4
For the escribano, for a copy of a writ of execution and attestation thereof	–	8	4
For a search	–	4	2

Marshal, for the service of Writs, &c.

	In matters above 50*l.*			50*l.* and under.		
	£.	s.	d.	£.	s.	d.
For serving a writ in Port of Spain and suburbs	–	2	1	–	2	1
For every mile within ten miles from Port of Spain, in addition of, per mile	–	–	5	–	–	5
For ten miles and within twenty miles	–	–	6¼	–	–	6¼
Beyond twenty miles, for every mile	–	–	7½	–	–	7½
For bringing into court a prisoner in custody	–	4	2	–	2	11
For re-conveying him to prison	–	4	2	–	2	11
Extracting the proceedings in case of contumacy declared	–	12	6	–	8	4
For imprisonment	–	10	5	–	8	4
For apprehending any person in a civil or criminal cause, if by day	–	8	4	–	8	4
By night	–	16	8	–	12	6
If there be imprisonment of two or more persons, for each person, by day	–	6	3	–	4	2
By night		12	6	–	8	4
And in case of extraordinary exertions and trouble, the taxing officer will tax it according to his discretion, at a sum not in any case to exceed	1	5	–	–	16	8
For every levy in the town and suburbs on moveable and immoveable property	1	5	–	1	–	10
For the same, at and between the following quarters:						
San Juan and Cocorite	1	17	6	1	9	2
St. Joseph	2	10	–	1	17	6
Tacarigna	3	15	–	2	18	4
Arima	5	–	–	3	10	10
Diego Martin	2	10	–	1	17	6
Carenage	3	6	8	2	10	–
Chaguanas and Cascajal	4	3	4	3	2	6
San Fernando and North and South Naparima	4	3	4	3	2	6
Oropouche	5	8	4	4	3	4
And beyond Oropouche four dollars for every day, to be declared on the oath of the marshal on the writ of execution as to number of days.						
For serving notice of levy	–	2	6	–	2	1
For selling moveable property, 9 per cent. on the amount sold.						
For a corporal punishment	–	–	–	1	13	4
For a capital punishment	–	–	–	6	13	4

Appendix, No. 6.

TRINIDAD.

Duties payable at the Custom House, 1843.

COMPLAINT COURT.

By Order of the Governor and his Assessor, 25 November 1832.

	£.	s.	d.
To the Judge:			
Every action entered	–	4	2
To the Escribano:			
For every action	–	1	2
Written summons	–	–	5
To the Marshal:			
Execution in town and suburbs	–	16	8
And half of his ordinary fees for a levy in the country.			

TRIBUNAL OF INTENDANT.

	£.	s.	d.
Judge:			
For every decree of the intendant	–	16	8
Deposition and acknowledgment on oath	–	16	8
Final sentence	1	13	4
To the Assessor:			
For every folio	–	1	8
For every signature	–	8	4
To the Escribano:			
For every decree	–	8	4
For every certificate	–	5	10
Deposition and acknowledgment on oath	–	8	4
For every notification	–	4	2
Final sentence	–	8	4
Assistance at a sale	1	5	–
Receiving and filing diligence	–	2	11

PETTY DEBT COURT.

Jurisdiction Fifty Dollars.—Ordinance for the decision of Petty Civil Actions, 4 December 1838.

	£.	s.	d.
For every summons, service and return thereof	–	2	1
For every subpœna to a witness, service and return	–	1	– ½
For every writ of execution	–	2	1
And half the above amounts when the amount sought to be recovered is less than twenty dollars.			

FEES to be taken by the JUDGE, REGISTRAR, and MARSHAL of the Vice-Admiralty Court.

Established by the Lords Commissioners for Executing the Office of Lord High Admiral, by directions of His Majesty, and under the authority of the Act 2 Will. 4, chap. 51.

BY THE JUDGE.

Fees in the Progress of a Suit or Cause:	£.	s.	d.
For administering an oath to a witness or party in a cause, taking bail, whether by one or more persons; decreeing monition, commission, attachment, or any other instrument; or for any judicial act done before or after the hearing of a cause, and not otherwise mentioned herein	–	2	6
The above fee of 2 *s.* 6 *d.* to be taken by the Surrogate whenever he performs the duty.			
On subduction of an action	–	5	–
On pronouncing a party to be in default	–	10	–
On signing a decree pronouncing for the interest of a party proceeding in pœnam	–	10	–
On a sentence, or interlocutory decree	2	–	–
Fees upon the sealing of instruments, warrant of arrest, monition, commission, decree, restitution, or attachment	–	10	–
Compulsory or subpœna, or any instrument not otherwise mentioned	–	7	6
Exemplification of any document or proceeding	–	15	–
Process transmitted to the Court of Appeal	–	10	–

BY THE REGISTRAR.

1. Fees on Instruments prepared by the Registrar:	£.	s.	d.
For drawing and engrossing—			
Warrant to arrest ship, goods, or person	–	7	–
Bail-bond	–	7	–
Monition, commission, or decree, whether of unlivery, appraisement, or sale, or otherwise	1	–	–

1. Fees on Instruments prepared by the Registrar—*continued.*

	£.	s.	d.
For drawing and engrossing—			
Writ of instrument of restitution	1	–	–
Compulsory or subpœna against witnesses	–	7	–
Writ of attachment	1	–	–
If either of the preceding instruments exceed in length ten folios, for every folio beyond ten	–	2	–

Note.—The folio mentioned throughout this table of fees must contain ninety words, reckoning each figure as a word.

Should the Registrar be required to prepare any other document, instrument, or matter whatsoever, not specified in this table, he will be entitled to the same charge as a proctor—viz.,

For drawing, for every folio	–	2	–
For fair copying or engrossing, for every folio	–	1	–

2. Fees on Documents not prepared by the Registrar, but by the Proctor, Solicitor, or Advocate in a Cause:

On a decree pronouncing for the interest of a party proceeding in pœnam, being signed by the Judge	–	13	4
On filing affidavit or protest of a master or mariner, without reference to the number of persons making the same	–	5	–
On filing libel, information, claim, proxy, or similar document	–	8	–
On filing exhibit annexed thereto, or to any affidavit	–	2	–
On entering or engrossing personal answers of a party in a suit, for each folio	–	1	–

3. Fees on taking the Examination of Witnesses:

On taking the examination of every witness on an information, libel, interrogatories, or plea, a fee of	–	12	6
For each folio to which the examination shall extend, if in English	–	2	–
If by interpretation (interpreter included).			

Note.—It should be understood, that the registrar, or whoever acts as the examiner for him, should take the depositions in chief of the witnesses on the libel, information, or plea itself, without written interrogatories; putting such relevant questions *vivâ voce* as may suggest themselves; and care should be taken not to lead the witnesses. The libel, information, or plea, should therefore always be drawn sufficiently precise and full to enable the examiner to take the examinations accordingly.

The cross-examinations must of course be taken on written interrogatories.

4. Fees on Office Copies of Papers or Proceedings:

For office copy of sentence or interlocutory decree, certified under seal	–	18	–
For office copy of an affidavit, examination, answers of a party, or other document; or proceedings in a cause, or extract therefrom, if under 12 folios	–	8	–
If exceeding 12 folios, for each folio beyond 12	–	1	–
Office copies of papers and proceedings to form a process to be transmitted to the Court of Appeal, or for any other purpose, for each folio contained therein		1	–

5. Fees on Translation of Papers:

Where papers are translated, the registrar should charge the disbursement actually made to the translator, with an addition of one-fourth, to compensate himself for his trouble, advance, &c.

6. Incidental Fees in the Progress of a Cause:

On subduction of an action	–	10	–
For entering every ordinary act of court	–	2	–
On every default pronounced against parties in contempt, in cases proceeding in pœnam	–	8	–
On every interlocutory decree or sentence, including drawing the act, to be paid by the party succeeding	–	1	–
Sportulage upon every sentence or interlocutory decree, to be paid by each party in a suit	1	–	–
Sportulage in a cause terminating without a sentence or interlocutory decree, to be paid by each party in a suit	–	13	4
For every attendance before a judge or surrogate at which any decree is made other than an interlocutory or sentence	–	7	–
For a receipt for original documents delivered out of the registry	–	3	–
On a search or examination of the records by any person not being a party in the cause in which the search is made	–	4	–

Note.—No fee to be charged to a party in the cause, or to any seaman applying for search.

For advertising an intermediate or extra court day, in addition to the sum paid for advertisement	–	10	–

7. On Paying out Money:

For preparing receipt for money to be paid out of the registry	–	2	–
Poundage on money paid out of the registry, for every pound sterling	–	–	3

(*continued*)

Appendix, No. 6.

TRINIDAD.

Duties payable at the Custom House, 1843.

	£.	s.	d.
8. Taxing Costs:			
For taxing a bill of costs, if under six folios, from each party who attends the taxation	–	6	8
If the bill of costs exceed six folios, for every additional folio (besides the fees above-mentioned), to be paid in equal proportions by each party who attends, and if but one party attend, to be paid by him solely	–	–	9
9. References of Accounts, &c. by the Judge to the Registrar and Merchants:			
To the registrar	5	5	–
To the assistant merchants	5	5	–
If two merchants, five guineas each.			
By the Marshal.			
For arresting a vessel, goods, or person	1	1	–
For keeping possession of a vessel and cargo, jointly, or either of them singly, when the same are not under the responsible charge and custody of the officers of the customs, for each day in which they remain in the marshal's charge	–	6	–
For inquiring into and certifying the sufficiency of persons proposed as sureties in any suit, for each surety	–	8	–
For release of a vessel, goods, or person from arrest	–	7	6
For executing every monition or decree for answers of a party, or compulsory or other instrument not specified	–	10	–
For every default or decree pronouncing for the interest of a party proceeding in pœnam	–	7	6
For every attendance in court when a sentence or interlocutory decree is pronounced	–	13	4
For executing every decree or commission of appraisement, exclusive of appraiser's fees, but including the making of the inventory, if the value should not exceed 500 *l.* sterling	1	13	4
For the like duty, when the value exceeds 500 *l.*	2	6	8
For executing every decree or commission of sale of ship or goods by public auction, when the gross proceeds are under 200 *l.* sterling	2	–	–
And on every additional 100 *l.*	1	–	–
On attending the execution of a decree or commission of unlivery of cargo (when not done for the purpose of sale), per day	2	2	–
For taking a person in execution after sentence, if the sum due from such person does not exceed 20 *l.* sterling	1	–	–
For the like duty, when the sum is above 20 *l.* and under 50 *l.* sterling	2	–	–
For the like duty, when the sum is above 50 *l.* and under 100 *l.* sterling, for every 1 *l.* sterling due	–	1	–
And on every additional 1 *l.* sterling after the first 100 *l.*	–	–	6
Note.—Should it be necessary for the marshal to go any distance to execute any of the above duties, there should be paid to him, for loss of time and travelling expenses, in addition to the preceding fees, the following:—			
If the distance exceed two, and be under four miles	1	1	–
If above four and under eight miles	2	2	–
If the distance be still greater, the allowance to be reasonably increased.			

Fees received by the Protestant Minister and Clerk in *Port of Spain*, authorized by an Order of Government, dated 2 May 1823.

	Minister.			Clerk.		
	£.	s.	d.	£.	s.	d.
For a christening	–	–	–	–	2	1
A marriage	–	16	8	–	8	4
A burial	–	16	8	–	12	6
Public churching	–	8	4	–	4	2
Publication of banns	–	12	6	–	4	2
Erecting a monument	2	1	8	–	16	8
Every certificate	–	4	2	–	2	1
Services performed in Private Dwellings:						
For christening, including churching	3	6	8	–	16	8
A marriage	6	13	4	1	13	4

Fees received by the Vicar Apostolic and Ecclesiastical Judge.

	£.	s.	d.
For dispensation of two banns, according to the circumstances of the parties, but not exceeding	3	6	8
The whole of the banns	20	16	8
Dispensation of kindred, according to degree:—			
Lowest degree	20	16	8
Highest degree	41	13	4
Ecclesiastical Judge:—For every judicial act	–	11	3

DOCKET of the PAROCHIAL FEES payable to the Curates of the Roman Catholic Churches of the Island of *Trinidad*, approved by the Governor and Council on the 6th November 1811, and on the 5th July 1816, and on the 19th October 1820; further confirmed on the sanction of the Vicar Apostolic.

	Curate.	Sacristan Mayor.	Sub-Sacristan.	Choristers.	Church Funds.	For Building the New Church.	Total.	REMARKS.
Baptisms:	*Dols. rls.*	*Dols. rls.*	*Dols. rls.*	*Dols. rls.*	*Dols. rls.*	*Dols. rls.*	*Dols. rls.*	
For administering the Sacrament of Baptism.	– 5	1 –	- -	- -	- -	1 –	2 5	- - A wax taper, or five reals, is given to the curate.
Ditto ditto to labourers -	– 3	– 6	- -	- -	- -	- -	1 –	
For a certificate of baptism, to rich persons.	3 –	- -	- -	- -	- -	- -	3 –	
For a ditto, to poor persons	1 –	- -	- -	- -	- -	- -	1 –	
Marriages:								
For publication of banns -	3 –	- -	- -	- -	- -	- -	3 –	
For a marriage of persons of the first class.	- -	- -	- -	- -	- -	3 –	3 –	
For a marriage of ditto of the second class.	- -	- -	- -	- -	- -	2 –	2 –	
For a marriage of ditto of the third class.	- -	- -	- -	- -	- -	1 –	1 –	
Masses:								
For a high mass of devotion and brotherhood.	6 –	2 –	- -	- -	- -	1 –	9 –	
Masses after marriage -	6 –	2 –	- -	- -	- -	- -	8 –	- - Also the marriage pledge, or 13 pieces of silver, generally half bits.
For the mass chaunted at the funeral of children.	6 –	3 –	- -	- -	- -	- -	9 –	
For mass said when the body is exposed.	6 –	2 –	- -	- -	- -	- -	8 –	
For vespers, morning prayers, and processions.	6 –	2 –	- -	- -	- -	- -	8 –	- - This sum is for each of these functions.
For a low mass - - -	1 –	- -	- -	- -	- -	- -	1 –	- - If money for mass be left by will, the church is to receive 10 per cent. on the sum paid from the property of the deceased.
For each mass chaunted with a deacon or sub-deacon.	2 – for each of them.			—				
Burials and Funeral Honours:								
Of adults, with the large cross.	15 –	10 –	- -	- -	8 –	- -	33 –	- - This is paid to the officiating curate.
For the solemn chaunt at the burial of a child.	20 –	10 –	- -	- -	8 –	2 –	40 –	
For the funeral of an adult or child.	4 –	2 –	- -	- -	- -	- -	6 –	
For burial, with three pauses to sing responses.	18 –	6 –	-	- -	- -	6 –	30 –	- - This is done only when asked for.
To each priest who attends a burial or exiquies.	2 –	- -	- -	- -	- -	- -	2 –	
To each of the choristers who assist at a solemn funeral.	- -	- -	- -	– 4	- -	- -	– 4	- - The number of these is named by the person who orders the funeral or exiquies.
For a funeral service - -	8 –	2 –	- -	- -	- -	- -	10 –	
Funeral honours or religious offices on the anniversary of a person's death.	30 –	15 –	2 –	- -	8 –	2 –	57 –	
For the mass and service -	30 –	15 –	2 –	- -	8 –	2 –	57 –	

Appendix, No. 6.

TRINIDAD.

Abstract of the Net Revenue and Expenditure, 1843.

ABSTRACT of the NET REVENUE and EXPENDITURE for the Year 1843.

REVENUE.	Sterling. £. s. d.	Sterling. £. s. d.
Arrears of Revenue last year	- - -	812 3 4
FIXED:		
Import duties	22,099 10 3	
Export duty	13,800 3 10	
Wines and spirit duty	499 18 –	
Tonnage duty	4,337 13 –	
Wharf dues	307 2 8	
Import duties levied by the Collector of Her Majesty's Customs (Foreign)	9,172 18 9	
Duties collected at St. Fernando	307 12 1	
House tax	2,149 15 –	
Fees of public officers, including fines, &c.	4,126 6 6	
Total Fixed Revenue		56,801 – 1
INCIDENTAL:		
Spirit licences	5,400 13 5	
Crown lands	276 16 10	
Total Incidental Revenue		5,677 10 3
RECEIPTS IN AID OF REVENUE:		
From the Bishop of Barbados, towards building the Tacarigua Church	130 8 3½	
Gunpowder dues	70 16 –	
Proportion payable by Town Council towards expenses of the Colonial Hospital, for the year ending 31st December 1842	625 – –	
Sustenance of military prisoners in the royal gaol	19 7 6	
Poundage fees, Port of Spain District	27 4 –	
Sale of crushing mill	6 5 –	
Rent of rooms occupied by Mr. Knox in the premises hired for the Registrar of Deeds Office	78 2 6	
Over-payment of salaries, refunded by the executor of the late Judge Gomez, and by the present Acting Judge Fuller	24 14 6	
		981 17 9½
Interest on deposits in Colonial Bank	- - -	1,805 4 2
Advances under warrants recovered	- - -	144 – –
Police, received on account of	- - -	5 17 5
Henry St. Hill, deficiency account	- - -	1,000 – –
TOTAL REVENUE	£.	67,227 13 –½

ABSTRACT of the NET REVENUE and EXPENDITURE for the Year 1843—*continued.*

EXPENDITURE.

	Sterling. £. s. d.
Arrears of Expenditure of last year	

	Ordinary and Fixed Expense of the Departments of Government. Sterling. £. s. d.	Contingent and Accidental Expense. Sterling. £. s. d.	Total Expenditure. Sterling. £. s. d.
Civil establishment	8,258 12 7½	91 18 –	8,350 10 7½
Ecclesiastical:			
Church of England	2,358 10 6½	– – –	2,358 10 6½
Church of Rome	3,408 2 1	– – –	3,408 2 1
Judicial establishment	8,605 – –	1,222 17 1	9,827 17 1
Education	1,059 12 7½	– – –	1,059 12 7½
Police	8,567 16 6	1,692 15 1	10,260 11 7
Government printing	255 – –	– – –	255 – –
Botanic garden	150 – –	100 15 2½	250 15 2½
Royal gaol	862 6 10½	982 18 4	1,845 5 2½
Pensions in the colony	710 7 6	– – –	710 7 6
Stationery allowances	432 – –	– – –	432 – –
Tank at St. Ann's; salary of guard	26 – –	– – –	26 – –
Total Expense of Civil Establishment £.			38,784 12 5½

38,784 12 5½

Disbursements on Account of Miscellaneous Civil Services:	Sterling. £. s. d.
Immigration	11,449 6 10
Scavenging department	1,444 7 11
Colonial hospital	1,919 – 9½
Postage	27 3 5
Quarantine expenses	42 – –

Miscellaneous:	Sterling. £. s. d.
Issuer of gunpowder stored in the Arsenal, Cocovite	40 – –
Extra clerical aid in the judicial referee's office	137 10 –
Returns of squatters	64 7 6
Extra printing and subscription to local newspapers	157 – 10
Refund of duties	39 7 –
Travelling expenses of superintendent of public works, and of surveyor-general, whilst on duty	28 13 4
Reward for apprehension of a murderer	20 16 8
Grant to the sufferers by the earthquake of February 1843	1,000 – –
Cutting bamboos on Garcin's Land	3 6 8

(*continued*)

Appendix, No. 6.

TRINIDAD.

Abstract of the Net Revenue and Expenditure, 1843.

ABSTRACT of the NET REVENUE and EXPENDITURE for the Year 1843—*continued.*

	Sterling. £. s. d.	Sterling. £. s. d.	Sterling. £. s. d.
Expenses of fencing and cleaning the Government savana	836 4 9		
Sundry payments on account of Mattick's escheat property	502 12 11		
Commissioners of assessment of the house tax for the year	176 15 3		
Cost of survey of the town of St. Fernando	104 3 4		
Enumerators for returns of population	14 11 8		
Gratuity to inspector of invoices, on the abolition of that office	165 – –		
Grant to the Wesleyan Missionary Society	62 10 –		
Cleaning militia arms	7 4 7½		
Water transport	2 5 10		
		3,362 10 4½	
Interest on savings bank		354 13 6	
Drawback on colonial revenue		174 – 8	
Cost of bills remitted to the colonial agent in London, for services of the colony		8,921 17 6	
Town Council, on account of one-fourth per cent. on imports, &c.		522 18 –½	
			28,187 19 –½
Streets of Port of Spain		1,585 11 9	
San Fernando Wharf		1,307 15 9½	
Church at La Brea		78 2 6	
Canal at St. Ann's		36 15 5	
Royal gaol		154 3 7	
Tacarigua Church		341 13 4	
Main guard-room, Government House		16 17 11	
Police stations		1,496 13 4	
Furniture, and fitting up public offices		64 18 1½	
Signal posts		38 7 7	
St. Ann's, the Governor's residence		498 19 9½	
Government barge		7 9 7	
Wharves and quays, Port of Spain		125 16 8	
Printing office		11 5 7½	
Roads		361 16 4½	
Government savanas		304 15 10	
Chapel school, Diego Martin		25 – –	
New Government Buildings		1,992 3 4	
Guaracara Bridge		416 13 4	
Trinity church, Port of Spain		416 13 4	
			9,281 13 2½
MILITARY DISBURSEMENTS DEFRAYED BY THE COLONY:			
Ordinary		none	
Contingent:			
San Fernando barracks		127 16 3	
San Joseph's idem		62 5 5	
In all Military Disbursements £.			190 1 8
TOTAL EXPENDITURE £			76,444 6 4½

Appendix, No. 6.

TRINIDAD.

Comparative Yearly Statement of the Revenue.

COMPARATIVE YEARLY STATEMENT OF THE REVENUE

TAX OR DUTY.	Amount Collected in the Year 1842, in Pounds Sterling.	Amount Collected in the Year 1843, in Pounds Sterling.	Increase in Pounds Sterling.	Decrease in Pounds Sterling.	Cause of Increase or Decrease.
FIXED:	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
Import duties	9,671 13 8½	22,099 10 3	12,427 16 6½		
Export duties	13,829 1 3	13,800 3 10	- - -	28 17 5	
Wines and spirits' duty	1,530 11 6	499 18 –	- - -	1,030 17 6	
Tonnage duty	3,930 14 7	4,337 13 –	406 18 5		
Wharf dues	239 14 7	307 2 8	67 8 1		
San Fernando duties	745 12 11	307 12 1	- - -	438 – 10	
Customs dues on foreign imports	17,027 18 11	9,172 18 9	- - -	7,855 – 2	
House tax	2,235 10 –	2,149 15 –	- - -	85 15 –	
Arrears of house tax	219 17 1	712 3 4	492 16 3		
Fees of public offices, including fines	4,432 13 9½	4,126 6 6	- - -	306 7 3½	
INCIDENTAL:					
Spirit licences	4,805 11 –	5,400 13 5	595 2 5		
Crown lands	310 7 2	276 16 10	- - -	33 10 4	
TOTAL £.	58,978 16 6	63,190 13 8	13,990 1 8½	9,778 4 6½	

Appendix, No 6.

TRINIDAD.

Comparative Yearly Statement of the Colonial Expenditure.

COMPARATIVE YEARLY STATEMENT OF THE COLONIAL EXPENDITURE.

HEADS OF EXPENDITURE	Expenditure, 1842, in Pounds Sterling.	Expenditure, 1843, in Pounds Sterling.	Increase in Pounds Sterling.	Decrease in Pounds Sterling.	Cause of Increase or Decrease.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
CIVIL:					
Civil government, including pensions	9,304 6 6	8,969 – 1½	- - -	335 6 4½	
Education	908 6 8	1,059 12 7½	151 5 4½		
Police	8,303 7 1	8,567 15 6	264 9 5		
Royal gaol	863 7 8½	862 6 10½	- - -	1 – 10	
Judicial establishment	8,647 4 7	8,605 – –	- - -	42 4 7	
Botanic nursery	150 – –	150 – –			
Government printing	230 – –	255 – –	25 – –		
ECCLESIASTICAL:					
Church of England	1,434 4 8	2,358 10 6½	924 5 10½		
Church of Rome	3,404 7 3	3,408 2 1	3 14 10		
General Establishment	33,245 4 5½	34,235 8 9			
Fixed allowances	1,800 1 5	1,847 14 –½	47 12 7½		
Ordinary contingencies	14,048 2 6	17,653 8 7½	3,605 6 1½		
Buildings and repairs	7,160 1 7½	9,471 14 10½	2,311 13 3		
Miscellaneous, including remittances to colonial agent	9,560 – 10	13,236 – 1	3,675 19 3		
TOTAL £.	65,813 10 10	76,444 6 4	1,109 7 4	378 11 9½	

LOCAL REVENUES.

RETURN of all Local Revenues Raised and Appropriated under the Authority of any Municipal or other Body, not accounted for in the General Revenue of the Colony.

TOWN COUNCIL REVENUE, 1843.	Amount Collected in Pounds Sterling.
	£. s. d.
Balance from 31 December 1842	313 – 11
One-quarter per cent. on duties	522 18 – ½
Sea lots	414 15 5
Market lots	62 10 –
Colonial treasury	1,373 10 11 ½
Licences	413 8 11
Fish-house	252 1 8
Market-house	793 15 7 ½
Cocorite farm	20 16 8
Cranes and scales	33 6 8
Nariva establishment	100 – –
Total £.	4,300 4 10 ½

TOWN COUNCIL EXPENDITURE, 1843.	Amount Expended. in Pounds Sterling.
	£. s. d.
School for boys	196 8 4
Vaccine institution	145 16 8
Fire-engines	66 13 4
Miscellaneous	159 8 7 ½
Colonial hospital	625 – –
Water-pipes	16 13 4
West India Bank	598 17 11 ½
Port of Spain Water Company	260 8 4
Lepers	521 8 2
Charity	294 11 9
Asylum for destitute	385 1 1 ½
Cemetery	456 13 9
Retired allowance	13 5 –
King's wharf	103 19 7
Salaries	387 10 –
Balance carried to new Account, 1 January 1844	68 9 –
Total £.	4,300 4 10 ½

Appendix, No. 6.

TRINIDAD.

Military Expenditure.

MILITARY EXPENDITURE.

DETAILS of the EXPENDITURE incurred by the Colony on account of its Military Defence.

	In Pounds Sterling.
	£. s. d.
Repairs, San Fernando Barracks	127 16 3
Repairs, San Joseph's Barracks	62 5 5
TOTAL £.	190 1 8

MILITARY WORKS and POSTS in Trinidad under Control of the Ordnance.

NAME OF WORK OR POST.	REMARKS.
Barracks:	
St. James	Repaired by the Ordnance, under vote of Parliament.
Arsenal:	
Cocorite	
Batteries:	
Fort Cumberland	
Sea Fort	
York Redoubt	
Fort George and the adjacent batteries	Repaired by the colony.
Barracks:	
San Fernando	

Return of Militia.

RETURN OF MILITIA.

No Militia.

ACCOUNT of EXPENDITURE incurred by *Great Britain* for the Military Protection, and in aid of the Civil Establishment.

COMMISSARIAT:—PAY OF THE TROOPS, PROVISIONS, &c.

HEADS OF EXPENDITURE.		£. s. d.	Amount in Pounds Sterling. £. s. d.
Provisions and Forage	Received from England	1,307 8 8	
	Purchased in the command	4,729 19 7	6,037 8 3
Fuel and Light	Received from England	151 8 2	
	Purchased in the command	626 18 1	778 6 3
Military Allowances (Ordnance)			457 5 4
Ordnance			2,979 9 3
Ordinaries			9,083 12 8
Commissariat Services			2,179 15 8
			21,515 17 5
Deduct Repayments:		£. s. d.	
Commissariat		209 1 9	
Ordnance		412 13 4	621 15 1
	Net Charge £.		20,894 2 4

PUBLIC WORKS.

RETURN of all PUBLIC WORKS, CIVIL ROADS, CANALS, BRIDGES, BUILDINGS, &c. &c., not of a Military Nature, which have been undertaken during the Year.

WORK AND WHERE SITUATED.	Whether Constructing or under Repair.	Estimated Expense in Pounds Sterling.	Authority under which it is Executed.	Fund from which the Expense is Defrayed.	When Commenced.	Whether Finished or Unfinished.	If Finished, actual Amount of Expenditure in Pounds Sterling.	If Unfinished, Amount of Expenditure up to present Date, in Pounds Sterling.	REMARKS.
		£. s. d.						£. s. d.	
St. Ann's, Governor's residence	Repairs	580 – –	Governor & Council	Colonial Revenue.	—	Unfinished	—	498 19 7	
Fountain and trough for the public, near Savana	Constructing	100 – –	id.	id.	—				
St. Fernando wharf, with additional estimate	id.	5,023 2 6	id.	id.	1842	id.	—	1,307 15 9½	
New Government buildings and court-house, the former 8,510*l.*, the latter 8,491*l.*	id.	8,510 – –	id.	id.	1843	id.	—	1,854 3 4	
	id.	8,491 – –	id.	id.	—	id.			
Tacarigua church	id.	1,865 12 6	id.	id.	1842	id.	—	341 13 4	
Chaguanas station-house	id.	1,000 – –	id.	id.	1843	id.	—	1,496 13 4	
Arouca station-house	id.	1,000 – –	id.	id.	1843	id.			
Diego Martin station-house	Constructed	681 13 4	id.	id.	1843	Finished			
Trinity Church tower and spire	Constructing	1,600 – –	id.	id.	1843	Unfinished	—	416 13 4	
Chapel School, Diego Martin	—	—	id.	id.	—	—	—	25 – –	
Parsonage House, Port of Spain	Repairs	60 – –	id.	id.	1843	Unfinished	—		
Enclosing the Savana	Constructing	1,040 – –	id.	id.	1843	id.	—	1,034 2 7	
Government House and guard-room	id.	150 – –	id.	id.	1843	id.	—	16 17 11	
Royal Gaol and treadmill	id.	200 – –	id.	id.	1843	id.	—	154 3 7	
Roman Catholic Church at La Brea	—	—	id.	id.	1843	—	—	78 2 6	
Leper establishment	—	3,750 – –	id.	id.	1843	—			
Additional estimate	—	2,380 – –	id.	id.	—				
Colonial Hospital	Repairs	50 – –	id.	id.	1843	—			
Harbour-master's office	id.	20 – –	id.	id.	—				
Guaracara Bridge	Constructing	1,600 – –	id.	id.	1843	Unfinished	—	416 13 4	
Phœnix Park parsonage house	id.	1,203 2 6	id.	id.	1843	id.	—		
St. Joseph's barracks and St. Fernando	Repairs	180 – –	id.	id.	1843	—	—	190 1 8	
Court-house, fitting up seats for the public, presses, &c. &c.	id.	100 – –	id.	id.	1843	—	—	64 18 1½	
Printing-office at Government House.									
Searcher's room	—	—	id.	id.	1843	—	—	11 5 7½	
Clock-house	Repairs	100 – –	id.	id.	—				
Police-stations	—	150 – –	id.	id.	—				

Appendix, No. 6.

TRINIDAD.

Legislation.

LEGISLATION.

SCHEDULE of all the LAWS, PROCLAMATIONS, ORDERS IN COUNCIL, &c. which have been promulgated in the Colony during the Year 1843, and for the last Quarter of 1842.

Date of the Law, &c.	SUBSTANCE OF THE LAW, &c.	Transmitted to England.
4th Quarter of 1842.	ORDINANCES:	
15 October - No. 8.	- - For constructing water-works and supplying the town of Port of Spain and its vicinity with water.	
6 December - No. 9.	- - To amend an Ordinance, intituled "An Ordinance to alter and amend an Ordinance, intituled "An Ordinance to consolidate and amend the laws in force respecting the making and repairing the roads and bridges in the island of Trinidad."	
31 December - No. 10.	- - For assimilating the laws of the colony relating to offences against the person to the laws of England in the like cases.	1 Jan. 1843.
31 December - No. 11.	- - For assimilating the laws of the colony relative to larceny and other offences connected therewith to the laws of England in like cases.	1 Jan. 1843.
31 December - No. 12.	- - To assimilate the laws of the colony relative to malicious injuries to property to the laws of England in like cases.	1 Jan. 1843.
1 e ce mber - No. 13.	- - For the prevention and punishment of forgery, and assimilating the laws relating thereto to the laws of England in like cases.	1 Jan. 1843.
31 December - No. 14.	- - For assimilating the laws of the colony against offences relating to the coin, to the laws of England.	1 Jan. 1843.
31 December - No. 15.	- - For assimilating the laws with respect to riots and unlawful and tumultuous assemblies to the laws of England.	1 Jan. 1843.
31 December - No. 16.	- - To assimilate the laws of the colony relative to treason and misprision of treason to the law of England in like cases.	1 Jan. 1843.
31 December - No. 17.	- - To prohibit the setting of spring guns, man traps, and other engines calculated to destroy human life, or inflict grievous bodily harm.	1 Jan. 1843.
31 December - No. 18.	To make provision for the punishment of certain offences - -	1 Jan. 1843.
1843.		
16 January - No. 1.	- - To amend the laws in respect to the duties of imports, and to consolidate the same, and the laws in respect to the duties of tonnage and wharfage into one Ordinance.	1 February.
1 February - No. 2.	- - To make provision for the payment of the expenses of bringing into the colony emigrants from the coast of Africa and other places under authority of Her Majesty's Government.	2 February.
15 March - - No. 3.	- - To explain and amend an Ordinance to amend the laws in respect to the duties of imports, and to consolidate the same, and the laws in respect to the duties of tonnage and wharfage, into one Ordinance.	30 March.
3 May - - - No. 4.	- - To make provisions for defraying such part of the expenses of the government of this colony for the year 1843, as is not already fixed, or the payment thereof duly authorized.	8 May.
10 June - - No. 5.	- - To render the enregistered copy of the charter of incorporation of the West India Bank, and duly certified copies of such enregistered copy, good evidence of the said charter in the courts of justice in the island of Trinidad.	1 July.

Date of the Law, &c.	SUBSTANCE OF THE LAW, &c.	Transmitted to England.
1843.	ORDINANCES—*continued.*	
22 November - No. 6.	- - To alter and amend the laws which restrain the free disposition of property by persons leaving heirs in the direct descending and ascending line.	
6 December - No. 7.	- - For vesting certain lands and hereditaments in Brunswick-square, in the town of Port of Spain, in certain trustees for the minister, elders, and congregation of Grey-friars Church, in Albion-street, in the City of Glasgow, in connexion with the United Secession Church in Scotland, and for granting unto such trustees certain powers and authorities in respect to the said lands, buildings, and hereditaments.	
23 December - No. 8.	- - To continue in force until the 31st day of December 1844, the provisions of an Ordinance bearing date the 21st day of September 1832, intituled "An Ordinance for regulating the form and manner of proceeding in Criminal Cases."	
4th Quarter of 1842.	PROCLAMATIONS.	
10 November -	- - Announcing Her Majesty's allowance and confirmation of Ordinance No. 6, May 2d, 1842: Supplementary Appropriation Ordinance for defraying sundry expenses of the government of this colony for the year 1842.	
1843.		
20 January -	- - Order in Council of November 2d, 1842, allowing Portuguese ships to import into any of the British possessions abroad from the Portuguese dominions, goods the produce of the Portuguese dominions, and may export goods from such possessions to any foreign country whatever.	
4 February -	Warning all persons from squatting on Crown lands.	
25 February -	- - Proclaiming Her Majesty's allowance and confirmation of Ordinance No. 8, of the 15th October 1842, for supplying the town of Port of Spain with water.	
10 July - -	- - By the Governor, appointing certain members of the Council of Government as a Land Board, "to inquire into the occupation of persons holding Crown lands without sufficient title, &c."	
Proclaimed 25 August -	- - Order in Council of June 10th, 1843, giving authority to the Governor and Legislative Council to revoke, alter, and amend the provisions contained in the Orders in Council of 7th September 1838: Rights and duties of masters and servants; and an Order for the suppression of vagrancy; and an Order of 6th October 1838 for preventing encroachment on land.	
	ORDER IN COUNCIL.	
25 August -	- - Naming certain places where Her Majesty's subjects may trade in China.	
	PROCLAMATION.	
26 September -	- - Making known Her Majesty's allowance and confirmation of Ordinance No. 1, of 16th January 1843; "Duties of Imports and Tonnage;" and Ordinance No. 4, of 3d May 1843, "Supplementary Ordinance;" and 10th June 1843, "West India Bank Charter, Ordinance No. 5."	
	ORDER IN COUNCIL.	
27 September -	- - Allowing Haytian vessels to import from the territories of the Republic of Hayti into any of the British possessions abroad goods the produce of the said territories, and to export goods from such possessions to any foreign country whatever.	
	ORDER IN COUNCIL.	
27 September -	- - Declaring that specimens of natural history should be exempt from duty.	

(*continued*)

Appendix, No 6.

TRINIDAD.

Legislation.

Date of the Law, &c.	SUBSTANCE OF THF LAW, &c.	Transmitted to England.
	PROCLAMATION.	
27 November -	- - Declaring that all vessels coming from or having touched at the Islands of St. Thomas, or Sancta Cruz, shall perform quarantine until further orders.	
	ORDER IN COUNCIL.	
23 December -	- - Granting power and authority to the Governor and Legislative Council of Trinidad to make, ordain, and establish all laws, statutes, and ordinances for regulating the constitutions of the courts of civil and criminal justice, and the form and manner of proceeding in the courts, and regulating the fees, salaries, and emoluments to the officers and practitioners of the law therein, and to abrogate and repeal, or to suspend any Orders in Council subject to be confirmed or disallowed or amended by Her Majesty.	

Councils and Assemblies.

COUNCILS AND ASSEMBLIES.

EXECUTIVE COUNCIL.

RETURN of MEMBERS composing the EXECUTIVE COUNCIL.

NAMES	Date of Appointment.	Date of Confirmation.	Whether holding any and what other Civil or Military Office.
Lieutenant-colonel Macdonald - - -	30 June -	Ex-officio -	- - Senior officer commanding the Troops.
Arthur White - - - - - - -	7 Oct. 1840	Ex-officio -	- - As Colonial Secretary.
Edward Jackson - - - - - - -	15 Feb. 1839	Ex-officio -	As Attorney-general.

LEGISLATIVE COUNCIL.

RETURN of MEMBERS composing the LEGISLATIVE COUNCIL.

NAMES.	Date of Appointment.	Date of Confirmation.	Whether holding any and what other Civil or Military Office.
George Scotland - - - - - - -	June 1831 -	Ex-officio	Chief Justice.
Arthur White - - - - - - -	Oct. 1840 -		Colonial Secretary.
Edward Jackson - - - - - - -	Feb. 1839 -		Attorney-general.
Charles W. Wa ner - - - - - -	Feb. 1839 -		Solicitor-general.
Joseph A. Allen - - - - - - -	Jan. 1843 -		Treasurer.
Charles Chipchase - - - - - -	Nov. 1837 -		Collector of Customs.
W. H. Burnley - - - - - - -	April 1831 -	April 1831.	
Joseph Peschier - - - - - - -	April 1831 -	April 1831.	
John Losh - - - - - - -	Aug. 1836 -	Oct. 1839.	
Henry Scott - - - - - - -	April 1838 -	Aug. 1840.	
P. A. Ganteume - - - - - - -	Jan. 1842 -	Jan. 1842.	
Dr. Philip, acting in the room of the Acting Second Puisne Judge, Henry Fuller.	1843	—	

NO ASSEMBLY.

CIVIL ESTABLISHMENT of the Island of *Trinidad*, for the Year 1843.

LIST OF OFFICERS.

Names of Officers.	OFFICE.	Page in which his Office is described.
Allen, Joseph A.	Treasurer	654
Arnavon, J. G.	First Clerk, Treasury	654
Anderson, T., M. D.	Health Officer	656
Abbot, George	Emigration Agent, Sierra Leone	656
Adams, G. A.	First Landing Waiter	658
Bridgens, Richard	Superintendent of Public Works	654
Butter, John	House Surgeon, Royal Hospital	658
Boyle, James	Sub-collector, St. Fernando	658
Bath, Lewis	Clerk of the Peace	660
Baillie, George	Agent General, London	658
Beckles, Rev. E. H.	Assistant Curate, Port of Spain	660
Bertin, Abbé	Roman-catholic Curate	660
Bayod, Abbé	- - - idem	660
Boucaud, Adolphe	Clerk of the Peace	660
Chichester, Sir Charles	Acting Governor	654
Chipchase, Charles	Collector of Customs	658
Chipchase, C., jun.	Third Acting Landing Waiter	658
Clogstoun, Anthony	Marshal	658
Cadiz, John J.	Stipendiary Magistrate	660
Chamberlain, G. W.	Rural Dean and Minister	660
Christophe, Abbé	Curate, St. Fernando	660
Cummins, V. George	Archdeacon	660
Cockerton, John	Commissioner Petty Debt Court	658
David, Andrew	Stipendiary Magistrate	660
Eckel, Rev. A. E.	Minister, Savana G^{de}	660
Fitzgerald, W. E.	Second Clerk in Treasury	654
Idem	Collector of House Tax	656
Fuller, A.	Signal Man, North Post	656
Fuller, Henry	Acting Second Puisne Judge	658
Fernandez, B. G.	Stipendiary Magistrate	660
Fortnicht, Abbé	Roman-catholic Curate	660
Farfan, Abbé	- - - idem	660
Galway, E. R.	Postmistress	658
Giuseppi, J. A.	Stipendiary Magistrate	660
Gilbert, Rev. T.	Minister, Couva	660
Goldstein, Dr.	Minister, Diego Martin	660
Gillet, Abbé	Roman-catholic Curate	660
Griffith, E.	Second Assistant Auditor	654
Hypolite, J.	Guard of Aqueduct	656
Hamilton, J. H.	Minister, Tacarigua	660
Hawkins, E. J.	Minister, Chaguanas	660
Hobson, G.	Clerk to Judges	658
Johnston, T. F.	Assistant Secretary	654
Idem	Assistant Auditor	654
Idem	Clerk of Council	656
Idem	Agent General of Immigration	656
Johnston, L. F. C.	First Puisne Judge	658
Jennings, W.	First Messenger	656
Jennings, S.	Signal Man	656
Jackson, E.	Attorney-general	658
Jenkins, W.	Clerk, Trinity Church	660
Knox, C. F.	Stipendiary Magistrate	660
Kiely, Abbé	Roman-catholic Curate	660
Kirnan, Abbé	- - - idem	660
Lockhart, David	Botanist	656
Lenigan, John	Second Acting Clerk Customs	658
Lacoste, George	Judicial Referee	658
Lee, Abbé	Roman-catholic Curate	660
Macleod, Sir Henry	Governor	654
Murray, T., M. D.	Public Vaccinator	656
Malveney, G.	Dispenser of Medicines	658
Miany, B.	Clerk of the Peace	660
Mühlhauser, J. G.	Minister, St. Fernando	660
M'Donnell, Dr.	Roman-catholic Bishop	660
Monachin, Abbé	Roman-catholic Curate	660

(*continued*)

Appendix, No. 6.

TRINIDAD.

Civil Establishment, 1843.

Names of Officers.	OFFICE.	Page in which his Office is described.
LIST OF OFFICERS—*continued.*		
Nielson, T., M.D.	Physician to Royal Gaol	656
Idem	Idem to Colonial Hospital	658
Norman, James	First Landing Surveyor	658
O'Brien, John	Keeper of the Royal Gaol	656
Osgood, E. G.	Clerk of Customs and Landing Waiter	658
Ouseley, H. C.	Emigration Agent, Rio	656
Poirier, Abbé	Roman-catholic Curate	660
Poirier, Abbé, A.M.	idem Carinage	660
Pradt, Abbé	idem Mayaro	660
Payras, Abbé	idem La Brea	660
Pradez, Abbé	idem Toco	660
Rochford, J. G.	First Clerk of Customs	658
Redhead, E.	Clerk of the Peace	660
Sorzano, Martin	Surveyor-General	656
Idem	Commissioner House Tax	650
Sorzano, Manuel	Assistant Surveyor-general	656

Stewart,

OFFICE.	NAME.	Date of Appointment.	By whom Appointed, and under what Instrument.	Annual Salary in British or Army Sterling.	From what Fund the Salary is paid.
GOVERNMENT:				£. s. d.	
Governor	Sir H. Macleod	2 Feb. 1839	Crown	3,500 – –	Colonial revenue.
Acting Governor *	Sir C. Chichester, Lieut.-colonel 81st Regiment.	8 Aug. 1842	Senior officer in command of the troops.	– – –	– – –
SECRETARY'S OFFICE:					
Colonial Secretary	Arthur White	30 April 1840	Crown	800 – –	Colonial revenue.
Auditor of Accounts	ditto	ditto	ditto	nil.	ditto
Assistant Colonial Secretary	T. F. Johnston	Jan. 1832	Secretary of State	300 – –	ditto
Assistant Auditor	ditto	1 April 1839	Acting Governor	100 – –	ditto
Second Assistant Auditor	E. Griffith	ditto	ditto	50 – –	ditto
TREASURY:					
Treasurer	Joseph A. Allen	14 Jan. 1843	Crown	800 – –	ditto
First Clerk	J. G. Arnavon	22 Mar. 1838	Governor	300 – –	ditto
Second Clerk	W. E. Fitzgerald	6 June 1821	ditto	200 – –	ditto
SUPERINTENDENT OF WORKS:					
Superintendent	R. Bridgens	15 Sept. 1840	ditto	300 – –	ditto

* At the rate of half of

Names of Officers.	OFFICE.	Page in which his Office is described.
LIST OF OFFICERS—*continued.*		
Stewart, R. H.	Harbour-master	656
Idem	Marshal Vice-admiralty	660
Steere, G. H.	Second Government Messenger	656
Scotland, G.	Chief Justice	658
Idem	Judge Vice-admiralty Court	658
Smith, R.	Clerk of the Peace	660
Smith, Dr.	Bishop of Agna, R. C.	660
Sanchez. Abbé	Roman-catolic Curate	660
Sapini, Abbé	- - - idem	660
Turville, E.	Clerk of the Peace	660
Wylly, T. B.	Inspector of Prisons	656
White, J.	Second Acting Landing Waiter	658
Warner, Thornton	Escribano	658
Warner, C. W.	Solicitor-general	658
Warner, T. Shirley	Stipendiary Magistrate	660
White, Arthur	Colonial Secretary	654

Amount of Fees during the Year 1843, in Sterling Value.	Whether the Principal be allowed a House for his personal Residence, or what Allowance, if any, for House Rent or Quarters.	Whether the Office be held by Principal in conjunction with any, and what other Civil, Military, or Naval Office or Appointment, or Place of Profit, in any Colony, or on the Establishment of the United Kingdom. If the Office be held by a Military or Naval Officer, whether upon Full or Half Military or Naval Pay, the Total Amount of Pay and Allowances of every kind actually received by him in addition to the Profits of his Office.	Period during which the Officer has been Absent from the Colony during the Year 1843.	Whether the Principal enjoy any and what other Advantage or Profit, not required to be stated in the preceding Columns.	Date of First Appointment under the Colonial Government.
£. s. d.					
- - -	A house -	Colonel commanding the troops -	- - 1 Jan. to 31 Mar.	—	
- - -	- - -	Lieutenant-colonel, 81st Regiment.	—		
- - -	None - -	- - Auditor of accounts, without any additional emolument.	- - Not absent during the year.	- - £. 130 per annum, to supply Governor, Council, and Secretary's-office with stationery.	30 April 1840.
- - -	- - -	- - - - - - - - -	- - -	- - Supplies books and stationery, but receives no emolument.	- ditto.
- - -	- - -	- - Clerk of Council, with 100 *l.* a year; agent-general of immigration, with 100 *l.* a year, &c. &c.	- - -	- - -	1 Jan. 1827.
- - -	- - -	Is assistant secretary.	—		
—					
- - -	None - -	- - - - - - - - -	- - -	- - £. 50 per annum, for books and stationery.	—
—					
—					
—					

the salary of the Governor.

(*continued*)

OFFICE.	NAME.	Date of Appointment.	By whom Appointed, and under what Instrument.	Annual Salary in British or Army Sterling.	From what Fund the Salary is paid.
SURVEYOR-GENERAL:					
Surveyor-general and Commissary of Population.*	Martin Sorzano	18 Sept. 1840	Governor	250 – –	– – –
Assistant ditto †	Manuel Sorzano	15 Sept. –	ditto	150 – –	– – –
ASSESSMENT OF HOUSE TAX:					
Commissioners for the Assessment	Martin Sorzano	15 Sept. –	Ex-officio, as surveyor-general.	– – –	– – –
	W. E. Fitzgerald	1 Sept. –	Governor	– – –	– – –
HARBOURMASTER:					
Harbourmaster	R. H. Stewart	25 June 1838	Secretary of State	630 – –	Colonial revenue.
MEDICAL OFFICERS:					
Officer of Health of Shipping	T. Anderson, M.D.	Nov. 1817	Sir R. Woodford	100 – –	ditto
Public Vaccinator	T. Murray, M.D.	Aug. 1825	ditto	108 6 8	ditto
Physician to the Royal gaol	T. Neilson, M.D.	Sept. 1813	ditto	166 13 4	ditto
COUNCIL:					
Clerk	T. F. Johnston	29 May 1834	Governor	100 – –	ditto
IMMIGRATION:					
Agent-general	T. F. Johnston	Nov. 1838	ditto	100 – –	ditto
Sierra Leone	George Abbot	April 1842	ditto	500 – –	ditto
Rio de Janeiro	H. C. Ouseley	June 1842	ditto	200 – –	ditto
INSPECTOR OF PRISONS:					
Inspector	T. B. Wylly	Jan. 1842	ditto	100 – –	ditto
KEEPER OF ROYAL GAOL:					
Keeper	John O'Brien	Nov. 1835	ditto	208 6 8	ditto
GOVERNMENT MESSENGERS:					
First Messenger	W. Jennings	Jan. 1819	ditto	185 – –	ditto
Second Messenger	G. H. Steere	April 1838	ditto	96 – –	ditto
SIGNAL MEN:					
North Post	A. Fuller	Oct. 1842	ditto	120 – –	ditto
Fort George	S. Jennings	Oct. 1830	ditto	100 – –	ditto
BOTANIC GARDEN:					
Botanist	David Lockhart	Jan. 1818	ditto	150 – –	ditto
AQUEDUCT:					
Guard	J. Hypolite	June 1842	ditto	26 – –	ditto

* Receives one-third of 5 per cent. on amount taxed, which is paid to Treasury.

Amount of Fees during the Year 1843, in Sterling Value.	Whether the Principal be allowed a House for his personal Residence, or what Allowance, if any, for House Rent or Quarters.	Whether the Office be held by Principal in conjunction with any, and what other Civil, Military, or Naval Office or Appointment, or Place of Profit, in any Colony, or on the Establishment of the United Kingdom. If the Office be held by a Military or Naval Officer, whether upon Full or Half Military or Naval Pay, the Total Amount of Pay and Allowances of every kind actually received by him in addition to the Profits of his Office.	Period during which the Officer has been Absent from the Colony during the Year 1843.	Whether the Principal enjoy any and what other Advantage or Profit, not required to be stated in the preceding Columns.	Date of First Appointment under the Colonial Government.
£. s. d.					
- - -	- - -	Judge of Crown lands.	—.		
—					
- - -	- - -	- - Is surveyor-general and commissary of population.	—		
- - -	- - -	Is second clerk of the Treasury.	—		
- - -	None - -	- - Is marshal of the Vice-admiralty Court.	—		
- - -	- - -	- - - - - - - - -	- - -	- - Is in private practice as M. D.	—
- - -	- - -	- - Receives from the town council, 145 *l.* 16 *s.* 8 *d.*	- - -	- ditto.	—
- - -	- - -	- - Physician to the colonial hospital, at a salary of 41 *l.* 13 *s.* 4 *d.*	- - -	- ditto.	—
- - -	- - -	Is agent-general of immigration.	—		
—					
—					
—					
—					
- - -	A house.				
- - -	- ditto.				
- - -	- ditto.				
- - -	- ditto.				
- - -	- ditto.				
- - -	- ditto.				
- - -	None.				

(*continued*)

† Receives two-thirds of 5 per cent. on amount taxed, for his own benefit.

OFFICE.	NAME.	Date of Appointment.	By whom Appointed, and under what Instrument.	Annual Salary in British or Army Sterling.	From what Fund the Salary is paid.
				£. s. d.	
POST OFFICE:					
Postmistress *	E. R. Galway	May 1816	Postmaster-general.	- - -	Postmaster-general.
COLONIAL HOSPITAL:					
House Surgeon	John Butter	June 1840	Governor	350 - -	Colonial revenue.
Visiting Physician	T. Nielson, M. D.	July -	ditto	41 13 4	ditto
Dispenser of Medicines	G. Malveney	June -	ditto	62 10 -	ditto
COLONIAL AGENCY:					
Agent in London	George Baillie	April 1833	Secretary of State	100 - -	ditto.
CUSTOMS ESTABLISHMENT:					
Collector	C. Chipchase	Feb. 1838	Lords of Treasury	700 - -	All paid from the revenue of the customs.
First Landing Surveyor	James Norman	Dec. 1840	ditto	400 - -	
Second Landing Waiter	Jo. White	Aug. 1843	Governor	250 - -	
Third Acting ditto	C. Chipchase, junior	- - -	ditto	200 - -	
First Clerk and Keeper of Warehouse.	J. G. Rochford	April 1825	Lords of Treasury; holds no commission.	300 - -	
First Landing Waiter	G. A. Adams	Dec. 1841	Lords of Treasury	300 - -	
Acting Second Clerk	John Lenegan	Aug. 1843	Governor	130 - -	
Sub-collector, St. Fernando	James Boyle	Nov. 1841	Lords of Treasury	400 - -	
Clerk and Landing Waiter	E. G. Osgood	Mar. 1842	ditto	200 - -	
JUDICIAL:					
Chief Justice	George Scotland	June 1831	Crown	2,000 - -	Colonial revenue.
First Puisne Judge	L. F. C. Johnston	Oct. 1832	ditto	1,500 - -	ditto.
Second Acting ditto	Henry Fuller	1843	Governor	1,000 - -	ditto
Escribano †	T. Warner	Mar. 1838	Crown	600 - -	ditto
Clerk to Judges	G. Hobson	Aug. 1840	Governor	220 - -	ditto
Messenger to the Court	Wm. Heard	Aug. -	ditto	110 - -	ditto
Judicial Referee, and Registrar of Deeds.	George La Coste	May 1839	Crown	800 - -	ditto
Attorney-general	E. Jackson	Feb. -	ditto	800 - -	ditto
Solicitor-general	C. W. Warner	Feb. -	ditto	- - -	ditto
Marshal of the Colony	A. Clogstoun	April 1840	ditto	† 350 - -	ditto
Commissioner Petty Civil Court	J. Cockerton	Jan. 1841	Governor	200 - -	ditto
Judge of Vice-admiralty Court	George Scotland	Dec. 1831	Admiralty	- - -	ditto

	£. s. d.	
* The salary of the postmistress is paid by the General Post-office Department, and amounts to	150 - -	per annum.
Return of fees for the year 1843	300 - -	
Total income £.	450 - -	

† The fees of the escribano are paid into the colonial treasury.

Amount of Fees during the Year 1843, in Sterling Value.	Whether the Principal be allowed a House for his personal Residence, or what Allowance, if any, for House Rent or Quarters.	Whether the Office be held by Principal in conjunction with any, and what other Civil, Military, or Naval Office or Appointment, or Place of Profit, in any Colony, or on the Establishment of the United Kingdom. If the Office be held by a Military or Naval Officer, whether upon Full or Half Military or Naval Pay, the Total Amount of Pay and Allowances of every kind actually received by him in addition to the Profits of his Office.	Period during which the Officer has been Absent from the Colony during the Year 1843.	Whether the Principal enjoy any, and what other Advantage or Profit, not required to be stated in the preceding Columns.	Date of First Appointment under the Colonial Government.
£. s. d.					
- - -	None.				
- - -	A house.				
- - -	None.				
- - -	A house.				
—					
- - -	—				
- - -	—				
- - -	—				
- - -	—				
- - -	—				
No fees.	—				
- - -	—				
- - -	—				
- - -	—				
- - -	—				
- - -	- - -	Judge of Vice-Admiralty Court.	—		
—					
- - -	- - -	- - - - - - - - -	- - -	- - 500 *l.* sterling per annum, for clerks, and 50 *l.* for stationery.	—
1,149 - 2	—				
- - -	- - -	- - - - - - - - -	- - -	- - 20 per annum for stationery.	—
- - -	A house.				
1,216 - 5	None - -	- - - - - - - - -	- - -	- - Allowance for stationery, 60 *l.*; clerks, 200 *l.*	—
- - -	- - -	- - - - - - - - -	- - 4 February to 24 July.	—	
- - -	- - -	- - Acting attorney-general from 4 February to 24 July.	—		
†1,665 6 6	- - -	- - - - - - - - -	- - -	- - Ten per cent. on the collection of house tax.	April 1840.
—					
- - -	- - -	Chief Justice, at 2,000 *l.* a year.	—		

(*continued*)

	£. s. d.	£. s. d.
† From the above sum of - - - - - - - - - - - - - - - - - -	- - -	2,015 6 6
The following items are to be deducted; for,		
First Assistant - - - - - - - - - - - - - - - - - -	350 - -	
Nine other assistants - - - - - - - - - - - - - - - - - -	545 - -	
Office rent - - - - - - - - - - - - - - - - - -	35 - -	
Boat-hire 80 *l.*, horse-hire 120 *l.* - - - - - - - - - - - - - - - - - -	200 - -	
Stationery - - - - - - - - - - - - - - - - - -	65 - -	
		1,195 - -
	£.	820 6 6

OFFICE.	NAME.	Date of Appointment.	By whom Appointed, and under what Instrument.	Annual Salary in British or Army Sterling.	From what Fund the Salary is paid.
				£. s. d.	
JUDICIAL—*continued.*					
Marshal of Vice-admiralty Court	R. H. Stewart - -	June 1838	Governor - -	- - -	- - Colonial revenue.
Registrar of Vice-admiralty Court.	J. J. Cadiz - -	May 1834	- ditto - -	- - -	- ditto.
STIPENDIARY MAGISTRATES:					
Port of Spain and Western District.	J. J. Cadiz - -	July 1841	- ditto - -	600 - -	- ditto.
St Joseph - - - - -	J. A. Guisippi - -	Ditto -	- ditto - -	550 - -	- ditto.
Eastern - - - - -	B. G. Fernandez -	Ditto -	- ditto - -	550 - -	- ditto.
Carapichaima - - - -	A. David - -	Ditto -	- ditto - -	550 - -	- ditto.
Naparima - - - -	Charles F. Knox -	Ditto -	- ditto - -	550 - -	- ditto.
Southern - - - -	T. S. Warner - -	July 1843	- ditto - -	550 - -	- ditto.
CLERKS OF THE PEACE:					
Port of Spain and Western District.	E. Redhead - -	July 1841	- ditto - -	200 - -	- ditto.
St. Joseph - - - -	R. Smith - -	Ditto -	- - -	200 - -	- ditto.
Eastern - - - - -	E. Turville - -	Ditto -	- - -	200 - -	- ditto.
Carapichaima - - - -	B. Miany - -	Ditto -	- - -	200 - -	- ditto.
Naparima - - - -	A. Boucaud - -	July 1843	- - -	200 - -	- ditto.
Southern - - - -	Lewis Bath - -	July 1841	- - -	200 - -	- ditto.
CHURCH OF ENGLAND:					
Archdeacon - - - -	V. G. Cummins -	Jan. 1843	- - Bishop of Barbados.	500 - -	- ditto.
M. of Trinity Church - -	G. W. Chamberlain -	Dec. 1843	- ditto - -	600 - -	- ditto -
Clerk - - - - - -	William Jenkins -	Mar. 1833	Governor - -	60 - -	- ditto.
Assistant Curate - - -	Rev. E. H. Becles -	June 1843	- - Bishop of Barbados.	175 - -	- ditto.
Tacarigua - - - -	J. H. Hamilton -	Aug. 1837	- ditto - -	450 - -	- ditto -
Couva - - - - -	T. Gilbert - -	April 1841	- ditto - -	450 - -	- ditto -
Chaguanas - - - -	E. J. Hawkins -	May 1843	- ditto - -	350 - -	- ditto -
Diego Martin - - - -	Dr. Goldstein - -	May 1842	- ditto - -	350 - -	- ditto.
St. Fernando - - - -	J. G. Muhlhauser -	Feb. 1836	- - Church Missionary Society, and Bishop.	- - -	Church Missionary Society.
Savana Grande - - -	A. E. Eckel - -	Dec. 1835	- ditto - -	- - -	
Assistant Curate, St. Fernando -	R. J. Woodmar -	June 1843	- ditto - -	175 - -	- - Colonial revenue.
CHURCH OF ROME:					
Vicar Apostolic - - -	Dr. Macdonnell -	Dec. 1828	- - Leo XII.; approved by Secretary of State.	1,000 - -	- ditto.
Coadjutor and Rector - -	Dr. Smith - -	May 1833	- - Bishop Olympus, approved by Governor.	130 - -	- ditto -
Curate - - - - - -	Abbé Lee - -	Oct. 1837	- ditto - -	130 - -	- ditto.
Ditto - - - - - -	Abbé Bertin - -	Oct. 1841	- ditto - -	130 - -	- ditto.
Ditto - - - - - -	Abbé Gillet - -	Nov. 1843	- ditto - -	130 - -	- ditto.
Ditto - - - - - -	Abbé Poirier - -	- 1842 -	- ditto - -	130 - -	- ditto.
Ditto - - - - - -	Abbé Monaghen -	- Ditto -	- ditto - -	130 - -	- ditto.
Curate St. Juan - - -	Abbé Fortnicht -	May 1841	- ditto - -	130 - -	- ditto -
Ditto, Carenage - - -	Abbé A. M. Poirier -	Oct. 1837	- ditto - -	130 - -	- ditto -
Ditto, St. Joseph - - -	Abbé Farfan - -	May 1833	- ditto - -	130 - -	- ditto -
Ditto, Arima - - - -	Abbé Sanchez - -	May 1831	- ditto - -	130 - -	- ditto -
Ditto, Mayaro - - -	Abbé Pradt - -	June 1843	- ditto - -	130 - -	- ditto -
Ditto, La Brea - - -	Abbé Payras - -	June 1839	- ditto - -	130 - -	- ditto -
Ditto, in Toco - - -	Abbé Pradez - -	April 1841	- ditto - -	130 - -	- ditto -
Ditto, Couva - - - -	Abbé Sapini - -	Dec. 1843	- ditto - -	130 - -	- ditto -
St. Fernando - - - -	Abbé Christophe -	July 1837	- ditto - -	130 - -	- ditto -
Siperia - - - - -	Abbé Bayod - -	July 1842	- ditto - -	130 - -	- ditto -
Savana Grande - - -	Abbé Kiely - -	July 1840	- ditto - -	130 - -	- ditto -
Cedros - - - - -	Abbé Kirnan - -	Dec. 1843	- ditto - -	130 - -	- ditto -

* £. 450 sterling of the six several sums

Amount of Fees during the Year 1843, in Sterling Value.	Whether the Principal be allowed a House for his personal Residence, or what Allowance, if any for House Rent or Quarters.	Whether the Office be held by Principal in conjunction with any, and what other Civil, Military, or Naval Office or Appointment, or Place of Profit, in any Colony, or on the Establishment of the United Kingdom. If the Office be held by a Military or Naval Officer, whether upon Full or Half Military or Naval Pay, the Total Amount of Pay and Allowances of every kind actualty received by him in addition to the Profits of his Office.	Period during which the Officer has been Absent from the Colony during the Year 1843.	Whether the Principal enjoy any, and what other Advantage or Profit, not required to be stated in the preceding Columns.	Date of First Appointment under the Colonial Government.
£. s. d.					
—					
—					
- - -	Non e- -	- - Is Registrar of Court of Vice-admiralty.	- - -	- - Receives 100 *l.* a year, as inspector of scavenging department.	—
—					
—					
—					
—					
—					
—					
—					
—					
—					
—					
—					
61 13 1½	House.				
—					
—					
16 - -	—				
15 - -	—				
1 4 -	—				
—					
—					
—					
—					
—					
168 - -	A house - -	- - - - - - - - -	- - -	Oblations, 12 *l.*	—
—					
—					
—					
—					
—					
141 13 2	None - -	- - - - - - - - -	- - -	- ditto.	—
15 - -	A house - -	- - - - - - - - -	- - -	- ditto.	—
100 - -	None - -	- - - - - - - - -	- - -	- ditto.	—
29 - -	A house - -	- - - - - - - - -	- - -	- ditto.	—
20 - -	None - -	- - - - - - - - -	- - -	- ditto.	—
- - -	None - -	- - - - - - - - -	- - -	- ditto.	—
9 12 -	None - -	- - - - - - - - -	- - -	- ditto.	—
- - -	A house - -	- - - - - - - - -	- - -	- ditto.	—
132 - -	None - -	- - - - - - - - -	- - -	- ditto.	—
12 - -	None - -	- - - - - - - - -	- - -	- ditto.	—
30 - -	None - -	- - - - - - - - -	- - -	- ditto.	—
20 - -	None - -	- - - - - - - - -	- - -	- ditto	—

under this head paid by Commissariat.

Appendix, No. 6.

TRINIDAD.

RETURN of Officers who have given Security for the due Discharge of their Duties.

NAMES.	OFFICES.	Nature and Amount of Security, Names of the Sureties, and Sums for which they are Answerable.
J. A. Allen - - -	Treasurer - - -	- - Security for the due performance of duties, his own bond in the sum of 4,000 *l.* sterling, and a policy of the Guarantee Society, 5 Vict. c. 64, for the further sum of 4,000 *l.* sterling.
C. Chipchase - -	Collector of Customs -	- - Angus Campbell, merchant, and Archibald Napier, proprietor, both of Tobago, in the sum of 2,000 *l.* sterling.
A. Clogstoun - -	Marshal - - -	- - Lieut.-col. E. Y. Walcott, and Captain J. E. Walcott, in the sum of 2,000 *l.* sterling.
J. G. Rochford - -	1st Clerk of Customs -	- - R. Neilson, gentleman, and J. Porter, merchant, in the sum of 100 *l.* sterling.
James Norman - -	Landing Surveyor -	- - R. Macdonald and James Gordon, merchants, Antigua, 500 *l.* sterling.
G. A. Adams - -	1st Landing Waiter -	- - George Adams, Flintshire, Edward Metcalf, Surrey, 500 *l.* sterling.
James Boyle - - -	- - Sub-collector, St. Fernando.	- - Hugh Boyle and R. C. Macausland, Londonderry, 500 *l.* sterling.
E. G. Osgood - -	- - Clerk and Landing Waiter.	- - James Shelmerdine and John Ashshead, Chester, 500 *l.* sterling.
Joseph White - -	- - Acting 2d Landing Waiter.	- - John Suffield and Elizabeth White, widow, both of Eversham, 150 *l.* sterling.

PENSIONS Payable out of the Revenues of the Colony.

NAME OF THE PARTY.	Amount of the Pension in Sterling.		
	£.	*s.*	*d.*
James Chapman - - - - - - -	1,000	–	–
F. N. West - - - - - - - -	400	–	–
H. Mackworth - - - - - - -	350	–	–
E. Murray - - - - - - - -	333	6	8
E. Hodgkinson - - - - - - -	310	–	–
K. Mathieson - - - - - - - -	100	–	–
B. Hughes - - - - - - - -	80	–	–
William Jones - - - - - - -	53	6	8
George Hickton - - - - - - -	50	–	–
Alexander Cross - - - - - - -	40	–	–
John Rosse - - - - - - - -	20	–	–
P. D. Souper - - - - - - - -	400	–	–
Total - - - £.	3,136	13	4

Note.—James Miany died on the 25th day of February 1843; decrease of the Pension List from that day at the rate of 266 *l.* per annum.

Foreign Consuls.

FOREIGN CONSULS.

RETURN of Consuls of Foreign Countries residing in Trinidad.

Name of Consul.	Name of the Country which he represents.	If Confirmed, state the Date of his Exequator.	If not Confirmed, state the Reason why.
J. J. Scheult, Consular Agent.	France - - -	- No exequator. Commission signed by the Consul-general for France in London, dated 2 December 1840.	—

POPULATION.

RETURN of the POPULATION, and of the MARRIAGES, BIRTHS, and DEATHS.

COUNTY, DISTICT, OR PARISH.	Area in Square Miles.	WHITES.		COLOURED POPULATION.		TOTAL.		Aliens and Resident Strangers, not included in preceding Columns.	Population to the Square Mile.	Persons employed in			Births.	Marriages.	Deaths.
		Males.	Females.	Males.	Females.	Males.	Females.			Agriculture	Manufactures.	Commerce.			
Town of Port of Spain	- -	- -	- -	- -	- -	6,350	8,652	- -	- -	- -	1,290	780			
District of Port of Spain	- -	- -	- -	- -	- -	1,351	1,298	- -	- -	500	36	58			
„ Western	47	- -	- -	- -	- -	928	875	- -	39	910	42	65			
„ Tacarigua	225	- -	- -	- -	- -	2,604	2,294	- -	21	3,400	50	95			
„ St. Joseph	57	- -	- -	- -	- -	2,557	2,592	- -	90	398	113	89			
„ Eastern	35	- -	- -	- -	- -	946	780	- -	49	900	100	12			
„ N. Naparima	32	- -	- -	- -	- -	1,921	2,408	- -	135	2,000	200	157			
„ S. Naparima	53	- -	- -	- -	- -	2,638	1,677	- -	81	2,500	154	60			
„ Southern	66	- -	- -	- -	- -	1,698	1,149	- -	43	1,211	85	21			
„ Carapichaima	87	- -	- -	- -	- -	3,065	2,397	- -	62	3,490	94	24			
TOTAL	602	- -	- -	- -	- -	24,058	24,122	- -	520	15,309	2,164	1,361			

Total Town of Port of Spain	15,002
Total Rural Districts	33,178
GRAND TOTAL	48,180

ECCLESIASTICAL RETURN.

RETURN of the NUMBER of CHURCHES, LIVINGS, &c.

Names of the Parishes, in what County or District, and Extent in Square Miles.	Population of each Parish.	Name of the Rector and Value of the Living.	Parsonage House.	Glebe.	CHURCH, where Situated, and the Number of Persons it will contain.	Number of Persons generally attending.	CHAPEL, where Situated, and the Number of Persons it will contain.	Number of Persons generally attending.	Whether Protestant or Roman Catholic.	Parsonage House.	Dissenting Places of Worship.	REMARKS.
EPISCOPAL:												
Port of Spain	Not yet divided into Parishes.	Rev. G. W. Chamberlain, B. A.	a house	none	Trinity Church - 1,000	900	Port of Spain District	500	Protestant.	house	All Dissenting.	Wesleyan.
Diego Martin		Rev. Dr. Goldstein	none	none	Chapel School - 80	60	Grey Friars id.	300		house		Presbyterian.
Chaguanas		Rev. E. J. Hawkins	none	none	St. Thomas - 300	140	Diego Martin	100		none		Wesleyan.
Carapichaima		Rev. T. Gilbert	none	6⅝ acs.	St. Andrew - 450	350	Tacarigua	100		none		id.
San Fernando		Rev. J. G. Muhlhauser	a house	1½ acs.	St. Paul - 400	180	Couva	300		house		id.
Savana Grande		Rev. A. E. Eckel	id.	none	Chapel School - 130	100	San Fernando	200		house		id.
Tacarigua		Rev. J. H. Hamilton	none	none	St. Mary - 300	200	Pointe à Pierre	150		house		id.

(continued)

RETURN of the NUMBER of CHURCHES, LIVINGS, &c.—*continued.*

Names of the Parishes, in what County or District, and Extent in Square Miles.	Population of each Parish.	Name of the Rector, and Value of the Living.	Parsonage House.	Glebe.	CHURCH, where Situated, and the Number of Persons it will contain.	Number of Persons generally attending.	CHAPEL, where Situated, and the Number of Persons it will contain.	Number of Persons generally attending.	Whether Protestant or Roman Catholic.	Parsonage House.	Dissenting Places of Worship.	REMARKS.
ROMAN-CATHOLIC:												
Port of Spain	Not yet divided into Parishes.	Dr. Smith, Bishop of Agna	house	nil	Port of Spain — 4,000	1,800	2 Chap. Port of Spain	400	Roman-catholic.	—	—	Roman-catholic.
Id.		Abbé Lee	id.	id.	„			—		house	—	
Id.		Abbé Monaghan	id.	id.	„			200		—	—	
Caranagi		Abbé Poirier	id.	id.	St. Peter — 450	350		—		—	—	
St. Juan		Abbé Fortnick	none	id.	St. Juan — 650	550		—		—	—	
St. Joseph		Abbé Fanfan	none	id.	St. Joseph — 600	300		—		—	—	
Arima		Abbé Sanchez	house	id.	St. Rosa — 800	400		—		—	—	
Toco		Abbé Pradez	none	id.	Toco — 600	250		—		—	—	
Mayaro		Abbé Prat	house	id.	Mayaro — 500	200		—		—	—	
Couva		Abbé O'Hanley	id.	id.	Savana — 300	250		—		—	—	
Savana Grande		Abbé Kieley	none	id.	Savana Grande — 400	200		—		—	—	
Cedros		Abbé Aube	id.	id.	St. Thomas — 400	140		—		—	—	
Naparima		Abbé Christophe	id.	id.	St. Fernando — 300	250		—		—	—	
Oropuche		Abbé Bayod	id.	id.	Oropuche — 400	200		—		—	—	
La Brea		Abbé Bayras	id.	id.	La Brea — 200	100		—		—	—	

EDUCATION.

RETURN of the NUMBER of SCHOOLS, &c.

Name of the Parish, and in what County or District.	Public or Free School, and where Situated.	Name of the Schoolmaster or Schoolmistress, and Salary.	Number of Scholars. Male.	Female.	Total.	Mode of Instruction.	If supported by Government, or Voluntary Contributions, and Amount of each. Government.	Voluntary Contributions.	Expenses of each School.	Number of Private Schools.	REMARKS.
		£. s. d.					£ s. d.	£. s. d.			
Town of Port of Spain	Public school, Chacon-street	Joseph Dyer — 83 6 8	80	—	80	National	41 13 4	—	— Besides the teacher, the rent of the school-houses in town must be added to the expense.	— A school conducted by the Roman-catholic clergy, and a convent by the Sisters of St. Joseph, also six private schools.	
„	Public girls' school	Jane Anne Doyle — 50 — —	—	60	60	id.	25 — —	—			
„	Public infant school	M. Buckham and assistant — 80 — —	40	73	113	English infant system	70 — —	—			
„	Infant school, Kent-street	Augusta Doyle — 40 — —	40	25	65	id.	20 — —	—			
„	Free school, Brunswick-square	Lewis Robertson — 144 — —	114	—	114	Lancastrian system	—	Supported by town council.			

Western District	Infant school, Tragarite	M. Sargeant	30 – –	73	77	150	English infant system	15 – –	– – –	– – – The schoolhouse is the only additional expense beyond the salary of master. In the rural districts they mostly belong to the colony.	None.			
„	Public school, Diego Martin	John Robinson	62 10 –	19	11	30	– – – –	31 5 –	—					
Quarter of Chaguanas	Public school	George Dunn	83 6 8	22	16	38	National system	41 13 4	—					
Quarter of Tacarigua	Public school	William Benning	83 6 8	33	30	63	id.	41 13 4	—					
Town of St. Joseph	Free school	W. Musson	83 6 8	33	6	39	id.	41 13 4	—					
Quarter of Arouca	Public school	J. W. Osborne	62 10 –	22	25	47	id.	31 5 –	—					
Quarter of Couva	Public school	William Reid	83 6 8	32	22	54	id.	41 13 4	—					
District of Carapichaima	Public, Savonetta	Christiana Semper	41 13 4	33	18	58	National system	20 16 8	– – –	– – –	No private schools in the rural districts.			
„	Public, Carolina estate	Geo. Henry	41 13 4	18	12	30	id.	20 16 8	– – –	– – –				
„	Public, Pointe à Pierre	R. N. Dobridge	83 6 8	27	15	42	id.	41 13 4	– – –	– – –				
„	Public, Milton estate	Sam. de Grasse	62 10 –	18	25	43	id.	31 5 –	– – –	– – –				
„	Public, Windsor Park	A. J. Somerville	83 6 8	21	19	40	id.	41 13 4	– – –	– – –				
District of the Naparimas	Public, San Fernando	P. E. Westmoreland	93 14 –	60	24	84	id.	46 17 –	– – –	– – –				
„	Infant, San Fernando	S. Westmoreland	62 10 –	36	27	63	id.	31 5 –	– – –	– – –				
„	Public, Belmont	William Cox	83 6 8	32	10	42	id.	41 13 4	– – –	– – –				
„	Public, Ne plus Ultra	W. H. Searle	104 3 4	24	6	30	id.	52 1 8	– – –	– – –				
„	Public, Jordan Hill	J. B. Maxwell	41 13 4	15	8	23	id.	20 16 8	– – –	– – –				
„	Public, Mount Stewart	P. Marsh	83 6 8	22	15	37	id.	41 13 4	– – –	– – –				
„	Public, Canaan estate	E. Somerville	45 16 8	16	3	19	id.	22 18 4	– – –	– – –				
„	Public Mission	John Mitchell	83 6 8	18	15	33	id.	41 13 4	– – –	– – –				
„	Public, Williamsville	Ross and Adams	75 – –	22	18	40	id.	37 10 –	– – –	– – –				
„	Public, Dunmore-hill	W. Bewick	93 14 –	16	18	34	id.	46 17 –	– – –	– – –				
„	Public, Indian-walk	R. Gordon	83 6 8	24	17	41	id.	41 13 4	– – –	– – –				
Quarter of Oropouche	Public, Oropouche	P. J. Maitland	83 6 8	24	17	41	id.	41 13 4	– – –	– – –				
ROMAN-CATHOLIC SCHOOLS:														
Port of Spain	Free, Nelson-street	John Cook	83 6 8	98	–	98	Lancastrian	Col. Revenue 41 13 4	Contributions 41 13 4	– – –	None.			
„	Free, Clarence-street	Miss M. Raymond	83 6 8	–	150	150	id.	Col. Revenue 41 13 4	Contributions 41 13 4	– – –				
Indian Mission	Free, Arima	T. Lenchan	41 13 4	32	–	32	id.	Col. Revenue 41 13 4	none	– – –				
Carapichaima District	Free, Couva	Harriett Peschur	41 13 4	14	20	34	id.	Col. Revenue 41 13 4	none	– – –				
Southern District	Free, Cedros	Abbé Kernan, none	– – –	12	6	18	id.	nothing	Contributions	– – –				
St. Joseph's District	Free, St. Juan's	William Costigan	75 – –	35	–	35	id.	Col. Revenue 75 – –	none	– – –				
American Mission	Free, Savana Grande	Edward Irving	41 13 4	110	–	110	id.	Col. Revenue 41 13 4	none	– – –				

Appendix, No. 6.

TRINIDAD.

Course of Exchange.

EXCHANGES, MONEYS, WEIGHTS, AND MEASURES.

COURSE OF EXCHANGE.

THE exchange on England is regulated by the quantity of bills in the market; from January till June, being the season for shipping sugars, the shippers draw largely on London, Bristol, Liverpool, Glasgow, and Dublin. The course of exchange is lower during the shipping months.

In the course of the year 1843, exchange has varied from 465 to 485 dollars per 100 *l.* sterling.

The exchange between the neighbouring islands is 1 per cent. premium.

COINS.

DENOMINATION OF COIN.

	£.	s.	d.
BRITISH COIN OF THE REALM.			
Silver:			
Halfcrown	–	2	6
Shilling	–	–	12
Sixpence	–	–	6
BRITISH COLONIAL COIN.			
Silver:			
Quarter dollar	–	1	–½
Eighth	–	–	6¼
Sixteenth	–	–	3⅛

Under authority of Royal Proclamation of 30 October 1838.

FOREIGN COINS.	Value in Currency. £.	s.	d.	Value in Sterling. £.	s.	d.
Gold:						
Doubloon	8	–	–	3	4	–
Half Doubloon	4	–	–	1	12	–
Quarter Doubloon	2	–	–	–	16	–
Eighth Doubloon	1	–	–	–	8	–
Sixteenth Doubloon	–	10	–	–	4	–
Silver:						
Dollar	–	10	5	–	4	2
Half Dollar	–	5	2½	–	2	1
Pocita Mexicana*	–	2	7¼	–	1	–½
Real*	–	1	4½	–	–	6¼
Half Real*	–	–	6¼	–	–	3½

* Very few in circulation.

25,000 Spanish Mexican dollars were pierced in virtue of a proclamation of General Munro, dated 19 June 1811, and were current by tale until a proclamation of Sir Ralph Woodford, the 14th September 1814, ordered them to pass as silver bullion.

AMOUNT OF COIN IN CIRCULATION.

1. The principal coin in circulation is the Spanish dollar.

2. British North America, as well as the United States, in most instances take dollars (which command a premium with them) in return for their timber, provisions, horses, mules, sheep, and poultry.

3. Spanish dollars are also current throughout the whole of the continent of South America.

There is some reason to believe that without the frequent importation of dollars by the Commissariat Department, and the Colonial and West India Banks, great injury would result from the want of small silver coin to pay the labourers.

There is no copper coin of any description known in the colony.

When the exchange is low in the neighbouring islands, the bankers and merchants send specie for the purchase of bills on England.

AMOUNT OF PAPER CURRENCY IN CIRCULATION.

None except the bank notes of the Colonial and West India Banks; the former was established in Trinidad, May 1838, and the latter in March 1840.

The issue of paper currency is not believed to exceed 400,000 dollars.

ACCOUNTS KEPT IN.

Pounds, shillings, and pence sterling, in the Colonial Treasury.

Commercial accounts were generally kept in pounds, shillings, and pence currency, until the proclamation of 30 October 1838, when all were at once reduced into dollars and cents, which denomination has been ever since that period adopted by the merchants and planters.

WEIGHTS.

Spanish Pounds.		British Pounds.
110 ½	Equal to 1 cwt., or	112
100 One quintal		101 ¾
1 Aroba		25

All other weights in use are those of Great Britain; the sale of produce is by the 100 lbs., not by the 112 lbs.

MEASURES.

Those of Spain and Great Britain.

Vara di Castille	32 $\frac{952}{1000}$ English inches.
Vara of Seville	33 $\frac{127}{1000}$ - - ditto.
Vara of Madrid	39 $\frac{166}{1000}$ - - ditto.

The measure used in surveying is the quarée, containing 18,526 $\frac{25}{100}$ varas of Castille; 100 quarées are consequently equal to 320 $\frac{7}{10}$ English acres.

The side of a square of 100 quarées of land, or 327 $\frac{7}{10}$ English acres, is equal to 136 $\frac{1}{10}$ varas, or 37,372 English feet.

English yard	36 inches.
Spanish yard	32 inches.

All other measures are those of Great Britain.

IMPORTS AND EXPORTS FOR THE YEAR 1843.

IMPORTS.

ARTICLES IMPORTED.	ESTIMATED VALUE IN STERLING.							SHIPS INWARDS.									
DESCRIPTION AND QUANTITY.	From Great Britain.	British Colonies.			United States of America.	Foreign States.	TOTAL.	Great Britain.		British Colonies.		United States.		Foreign States.		TOTAL.		
		West Indies.	North America.	Elsewhere.				No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.	Men.
	£.	£.	£.	£.	£.	£.	£.											
Beef	2,049	41	175	-	3,117	31	5,413	—										
Bread	280	98	20	-	2,697	286	3,381	—										
Bricks	3,488	42	-	-	-	21	3,551	—										
Butter	9,775	1,543	202	-	1,080	1,183	13,783	—										
Candles	9,787	380	50	-	1,992	2,149	14,358	—										
Carriages	435	-	-	-	-	-	435	—										
Cement (Roman)	200	-	-	-	-	-	200	—										
Cheese	400	101	19	-	1,814	372	2,706	—										
Coals	10,364	90	-	-	-	-	10,454	—										
Cordage, twine, &c.	2,635	20	-	-	-	439	3,094	—										
Corn	118	52	69	-	1,945	35	2,219	—										
Cottons, Linens, &c.	108,254	4,439	-	-	55	1,040	113,788	—										
Drugs	2,273	4	-	-	36	321	2,634	—										
Earthenware	2,852	3	-	-	-	445	3,300	—										
Fish, dried cod, &c.	327	1,282	12,081	-	2,327	212	16,229	—										
Fish (pickled)	133	93	2,785	-	312	3	3,326	—										
Fine stone, marble, &c.	101	-	-	-	-	3	104	—										
Flour	423	744	1,062	-	24,748	6	26,983	—										
Glass ware	1,729	13	-	-	-	159	1,901	—										
Gunpowder	344	-	-	-	-	-	344	—										
Hats	4,265	107	-	-	206	1,052	5,630	—										
Horses	416	40	-	-	1,947	1,232	3,635	1										
Household furniture	2,269	164	-	-	307	1,210	3,950	—										
Iron and other hardware	33,548	737	-	-	413	134	34,832	—										
Lard	3,126	90	-	-	532	186	3,934	—										
Lead	269	-	-	-	-	-	269	—										
Leather	10,088	13	-	-	-	240	10,341	—										
Lime	3,011	26	-	-	-	-	3,037	—										
Lumber	151	-	5,116	-	4,130	4	9,401	—										
Malt liquor	14,815	98	-	-	174	20	15,107	—										
Meal	653	74	57	-	3,761	820	5,365	—										
Oats, hay, &c.	7,782	9	-	-	279	90	8,160	—										
Oilcake	1,237	38	-	-	1,210	96	2,581	—										
Olive oil	174	122	52	-	-	7,955	8,303	—										
Paints, oil, &c.	2,056	-	4	-	102	13	2,175	—										
Plate, jewellery, &c.	3,091	13	-	-	-	194	3,298	—										
Pictures	216	-	-	-	3	-	219	—										
Provisions (dried)	3,414	18	32	-	188	340	3,992	—										
Pork	1,341	107	2,106	-	2,504	203	6,261	—										
Rice	2,516	1,216	139	-	3,159	1,133	8,163	—										
Salt	278	20	-	-	-	-	298	—										
Sheep	-	3	-	-	32	-	35	—										

Shingles	-	54	505	-	-	-	607	-	-	-	1,166	—						
Shooks, staves, &c.	4,462	303	627	-	-	-	3,382		34		8,808	—						
Silks	11,881	517	-	-	-	-	-		766		13,164	—						
Soap	5,248	751	21	-	-	-	99		26		6,145	—						
Slates	2,599	-	-	-	-	-	-	-	-	-	2,599	—						
Spirituous liquors	2,748	250	-	-	-	-	41		979		4,018	—						
Sugar (refined)	8,607	49	-	-	-	-	-	-	-	-	8,656	—						
Stationery	2,488	42	25	-	-	-	-		210		2,765	—						
Tallow	615	-	-	-	-	-	-	-	-	-	615	—						
Tea	798	10	-	-	-	-	278		146		1,232	—						
Tiles	462	-	-	-	-	-	16	-	-	-	478	—						
Tobacco	64	99	25	-	-	-	1,600		396		2,184	—						
Sundries, not enumerated	33,598	276	10	-	-	-	359		4,871		39,114	—						
Vegetables, fruit, &c.	1,492	512	115	-	-	-	762		909		3,790	—						
Wine	4,566	243	9	-	-	-	18		6,386		11,172	—						
Woollens	23,444	646	-	-	-	-	-	-	227		24,317	—						
Total Imports in 1843 £.	353,755	15,592	25,306	-	-	-	66,232		36,527		497,412	104	24,450	306	16,841	101	15,039	96	4,475	607	60,805	4,518

REMARKS:—Candles - - - - - Sperm, &c. - - - - Included.
Cottons - - - - - Linens, Canvass, &c. - - - „
Drugs - - - - - Medicines - - - - - „
Furniture - - - - Pianos, Looking-glasses - - „
Hardware - - - - Iron Pans, Machinery, &c. - - „
Leather - - - - - Harness - - - - - „

REMARKS:—Meal - - - - - - Starch, Peas, Bran - - - Included.
Shooks and Staves - Hoops, Puncheons, &c. - - „
Stationery - - - - Books and House-paper - - „
Sundries - - - - - Boots, Shoes, &c. - - - „
Tallow - - - - - Grease - - - - - „

EXPORTS.

ARTICLES EXPORTED.	ESTIMATED VALUE IN STERLING.							SHIPS OUTWARDS.										
DESCRIPTION AND QUANTITY.	To Great Britain.	British Colonies.			United States of America.	Foreign States.	TOTAL.	Great Britain.		British Colonies.		United States.		Foreign States.		TOTAL.		
		West Indies.	North America.	Elsewhere.				No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.	Men.
	£.	£.	£.	£.	£.	£.	£.											
Sugar, 33,920,000	321,323	94	4	- - -	- -	- - -	321,424	—										
Cotton, 246,840	3,804	- -	2	- - -	- -	2	3,808	—										
Coffee, 135,343	882	1,861	- -	8	- -	- - -	2,751	—										
Cocoa, 2,633,177	12,264	1,291	264	114	1,367	10,179	25,479	—										
Rum, 3,870 gallons	339	- -	- -	- - -	- -	- - -	339	—										
Molasses, 834,575 gallons	36,850	- -	- -	- - -	- -	- -	36,850	—										
Sundries	1,205	1,192	- -	4	390	677	3,468	—										
Total Exports in 1843 £.	376,667	4,438	270	126	1,757	10,858	394,116	89	20,704	312	15,454	46	7,344	162	16,182	609	60,224	4,494
Total Exports in previous year 1842 £.	374,846	6,178	1,032	2,377	1,579	7,966	393,978	—										

AGRICULTURE.

RETURN of PRODUCE, STOCK, &c.

Name of the County, District, or Parish.	CROPS. Nature of the Crop, and the Number of Acres of Land in each Crop.									STOCK. Number of					PRODUCE. Nature of the Produce, and the Quality of each.						PRICE OF PRODUCE. Nature of the Produce, and the Price of each in Sterling.						
	Wheat.	Sugar Canes.	Cocoa.	Coffee.	Cotton.	Provisions.	Pasture.	Total Number of Acres in Crop.	Number of Acres of Uncultivated Land.	Horses.	Horned Cattle.	Mules.	Goats.	Asses.	Lbs. of Sugar.	Lbs. of Cocoa.	Lbs. of Coffee.	Lbs. of Cotton.	Gallons of Rum.	Gallons of Molasses.	Wheat, per bushel.	Sugar, per 100 lbs.	Cotton, id.	Coffee, id.	Cocoa, per 110 lbs.	Rum, per gallon.	Molasses, id.
Port of Spain District -	–	394	572 1/5	316 1/5	–	771 1/5	518 2/5	2,572	4,438 1/5	55	300	98	–	25	603,370	56,220	220	–	11,815	—	—						
Western - - - „ -	–	697 3/5	89 3/5	179 1/5	–	425 4/5	428 4/5	1,821	9,814 3/5	18	134	118	–	22	425,200	10,040	13,665	–	9,220	13,720	—						
Tacarigua - - „ -	–	2,282 2/5	2,988 4/5	77 4/5	-	1,092	1,141 1/5	7,582 1/5	22,086 1/5	86	525	338	–	33	1,993,685	664,945	6,130	–	57,479	18,810	—						
St. Joseph's - „ -	–	1,190	3,280 4/5	165 4/5	–	930 4/5	568 3/5	6,136	16,720 4/5	81	351	337	–	45	1,014,150	914,350	32,713	–	12,725	28,665	—						
Eastern - - - „ -	–	657 3/5	423 1/5	41 3/5	–	326	55	1,503 2/5	23,265 4/5	42	225	228	191	1	806,800	67,351	3,595	–	5,640	18,042	—						
North Naparima „ -	–	6,416 3/5	232	16	1 3/5	1,188	763 3/5	8,617 4/5	9,225	68	260	1,012	–	9	4,573,874	36,980	- -	–	61,647	14,422	—						
South Naparima „ -	–	7,326	80	- -	–	535	1,066 2/5	9,007 3/5	9,454	58	153	1,505	10	10	9,517,328	- -	- -	–	15,058	233,010	—						
Southern - - „ -	–	2,907 3/5	238 4/5	30 2/5	–	575 4/5	1,125	4,877 3/5	6,549 4/5	41	493	710	50	22	3,704,355	28,407	4,900	–	50,319	679,191	—						
Carapichaima - „ -	–	5,635 1/5	858 3/5	111 4/5	- 4/5	1,415 4/5	3,344	11,365 1/5	22,298 2/5	147	945	986	–	10	3,553,860	199,285	12,250	–	51,488	166,548	—						
		27,507	8,764	938 4/5	2 2/5	7,260 2/5	9,011 1/5	53,483 4/5	123,852 4/5	596	3,386	5,332	251	117	26,192,722	1,977,578	73,475	–	275,391	1,172,408	—	19 *s.* 2 1/2 *d.*	1 *l.* 15 *s.* 6 *d.*	2 *l.* 5 *s.* 11 1/2 *d.*	1 *l.* 2 *s.* 4 *d.*	1 *s.* 6 3/4 *d.*	10 *d.*

AVERAGE PRICES of various PRODUCE and MERCHANDIZE, &c.

	Sterling Prices.	Prices in January.	Prices in April.	Prices in July.	Prices in October.
	£. *s.* *d.*	£. *s.* *d.*	£. *s.* *d.*	£. *s.* *d.*	£. *s.* *d.*
Wheaten Flour - per barrel of 196 lbs.	1 9 2				
Wheat - - per Imperial bushel	—				
Wheaten bread - - - per lb.	—				
Horned Cattle - - - - -	2 18 4				
Horses - - - - - -	23 19 2				
Sheep - - - - - - -	1 9 2				
Goats - - - - - - -	- 12 6				
Swine - - - - - - -	1 13 4				
Milk - - - - - - -	—				
Butter, Fresh - - - - -	—				
Butter, Salt - - - - -	- - 10				
Cheese - - - - - -	- - 7				
Beef - - - - - - -	- - 5				
Mutton - - - - - -	- 1 3				
Pork - - - - - - -	- - 7 1/2				

	Sterling Prices.	Prices in January.	Prices in April.	Prices in July.	Prices in October.
	£. *s.* *d.*	£. *s.* *d.*	£. *s.* *d.*	£. *s.* *d.*	£. *s.* *d.*
Rice - - - - - - -	- - 2				
Coffee - - - - - - -	- - 6				
Tea - - - - - - -	- 4 8				
Sugar - - - - - - -	- - 7 1/2				
Salt - - - - - - -	- - - 1/2				
Wine - - - - - - -	—				
Brandy - - - - - - -	- 8 4				
Beer - - - - - - -	- 7 6				
Tobacco - - - - - - -	- - 7 1/2				
Wages for Labour:					
Domestic - - - - - -	30 - -				
Predial - - - - - -	40 - -				
Trades - - - - - -	120 - -				

MANUFACTURES, MINES, AND FISHERIES.

RETURN of MANUFACTURES, MINES, and FISHERIES.

MANUFACTURES.	SHIPS.			MINES AND QUARRIES.			FISHERIES.				General Remarks.
Number, Name, Situation, and Description of Manufactories, Mills, Works, &c. &c.	Number of Ships Built in the Colony.	Tons Burthen.	Registered according to Law.	Number, Name, Situation, and Description of the Mines and Quarries.	Name of the Mineral Substance.	Quantity Produced, and Value in Sterling.	Number of Ships and Boats Employed. Ships.	Number of Ships and Boats Employed. Boats.	Description of Fish, and Quantity of each.	Value in Sterling.	
										£. s. d.	
Almost every sugar estate of any importance in the island has now a steam-engine at work; they are getting into more general use every day.											
One four-horse power steam-engine at Cocos Bay (East Coast), for turnings tone rollers to bruise the pulp of the cocoa nut, and hydraulic press to extract the oil (9,000 gallons) made, at about 3 *s.* 1 ½ *d.* per gallon.	- -	- -	- -	- - - - -	- - -	- - -	- -	- -	- - - -	1,406 - -	—
A small tile manufactory on the Caroni River, 30,000 tiles.	- -	- -	- -	- - - - -	- - -	- - -	- -	- -	- - - -	104 - -	—
The like at Barancon, 90,000 id. - - -	- -	- -	- -	- - - - -	- - -	- - -	- -	- -	- - - -	312 - -	—
There are four whale fisheries in the island; one at Sasparillo Island, two at Monos Island, one at Chacachucare Island.	- -	- -	- -	- - - - -	- - -	- - -	- -	16	15 whales - -	1,312 10 -	- - Price of oil, 35 cents per gallon.

GRANTS OF LAND.

RETURN of LANDS Granted and Sold during the Year 1843.

COUNTY OR DISTRICT.	Number of Grants under 100 Acres.		Number of Grants above 100, not exceeding 500 Acres.		Grants exceeding 500 Acres.		Total Number of Grants, 1843.	Total Number of Acres Granted, 1843.	Whether by Grant or Purchase.	Average Price per Acre.	Total Number of Acres Granted in the Colony.	Total Number of Acres Sold.	Total Number of Acres that remain Ungranted.
	Number of Grants.	Number of Acres.	Number of Grants.	Number of Acres.	Name of Grantee.	Extent of Grant.							
Suburbs of the Town of Port of Spain.	18	3 ⅔	- - -	- - -	- - -	- - -	18	3⅔	By purchase	- - 18 lots sold at the town of Port of Spain for 430 *l.* 4 *s.* 2 *d.* sterling.	207,317 9/10	3⅔	1,080,362 1/10

GAOLS AND PRISONERS.

RETURN of the GAOLS and HOUSES OF CORRECTION, and of the Number of PRISONERS confined therein, for the Year ending 31 December 1843.

Name of the Prison, and where Situated.	1. Number of Prisoners the Prison is capable of containing in separate Cells.	2. Number of Prisoners the Prison is capable of containing where more than one Prisoner sleeps in one Cell.	3. Number of Prisoners in Confinement at Michaelmas 1843.																		4. Total Number of Prisoners in Confinement at Michaelmas 1843.				5. Greatest Number of Prisoners in Confinement at any one Time in the Year.			
			Felons.								Misdemeanors.						Debtors.											
			Tried.				Untried.				Tried.				Untried.													
			Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.	
			M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.
Royal Gaol, Port of Spain -	-	-	1	-	6	-	-	-	3	-	6	-	33	1	2	-	5	2	3	-	15	-	12	-	62	3	19	-	97	7

Name of the Prison, and where Situated.	6. Total Number of Prisoners committed in the course of the Year.								7. Number of Prisoners who have been Committed before.						8. Number of Prisoners Employed in the course of the Year.								9. Punishments for Offences within the Prison during the Year.								10. Cases of Sickness.						11. Deaths during the Year.			
	Whites.				Blacks or Coloured Persons.																								Greatest Number of Sick at one time.				Total Cases of Sickness during the Year.							
	Number under 18 Years of Age.		Number who cannot Read.		Number under 18 Years of Age.		Number who cannot Read.		Once.		Twice.		Three times or more.		At Hard Labour in the Prison.		At Hard Labour out of the Prison.		At Employments not Hard Labour.		Not employed.		Whipping.		Irons.		Solitary Confinement.		Other Punishments.		Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.		Whites.		Blacks or Coloured Persons.	
	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.
Royal Gaol, Port of Spain—*continued.*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-	5	-	-	-	-	-	-	-	3	-

GAOLS AND PRISONERS—*continued.*

1.—General Description of the Prison; whether Common Gaol, House of Correction, or otherwise? (To be accompanied by a Ground Plan of the Buildings, &c.)——Both.

2.—Under whose Jurisdiction and Superintendence; and what Measures are adopted for securing the Visitation of the Prison by the Local Magistrates or other Authorities? (A Copy of the Rules and Regulations to be forwarded with the Return.)——Under the jurisdiction and superintendence of the Governor, the Legislative Council, and an Inspector. By the 41st Article of the Rules and Regulations of the Royal Gaol, two Members of Council are named as visitors for each month, one of whom is to visit and inspect the gaol at least three times in every week.

3.—Number of Officers, and how appointed? Do all the Officers reside in the Prison? Are Female Prisoners attended by Female Officers exclusively?——Keeper, three 1st class turnkeys, three 2d class, and one assistant turnkey. The officers of the prison are appointed by the Governor. The keeper, with two turnkeys, reside in the prison. There is a female attendant for female prisoners.

4.—Number of Classes, Divisions, or Wards, Day-rooms, Work-rooms, and Airing-yards (with reference to Plan); and whether the same can be extended or increased?——Five classes; four divisions, or wards; three airing-yards; one working-yard, in which there are 13 separate work-rooms.

5.—Number of sleeping Cells, solitary or dark Cells, &c.; and if any are below Ground?——Forty-three sleeping cells; four solitary cells; none are under ground.

6.—Dietary or Weekly Allowance, and Weekly Cost per Head for the different Descriptions of Prisoners?—— Each prisoner under sentence of hard labour is allowed daily 8 oz. of wheaten bread, with 1 oz. of sugar mixed with water, for breakfast; and 12 oz. rice, with 2 oz. salt fish, is prepared for their dinner, and issued to them cooked; all others 5 oz. bread and 8 oz. rice, and same quantity of fish.

7.—Allowance of Clothing and Bedding, and Cost per Head?——The criminals and all others under sentence of hard labour are allowed the use of two suits of gaol clothing and a blanket.

8.—Hours of Labour and Exercise?——Seven to nine, and ten to four, are the hours for labour; the other hours are for prayers, cleaning their cells, and taking their meals.

9.—Description of Employment and Hard Labour?——Breaking stones and working on the tread-mill constitutes hard labour; other employments are whitewashing the prison and cleaning the yards.

10.—Amount of Earnings, and how applied; in what Proportion to the Prisoners, to the Officers, or to the Fund for the Maintenance of the Prison?——The stones broken by the prisoners sentenced to hard labour are applied to Macadamizing the streets, and are usefully employed for the benefit of the colony, although it does not add to the fund for the maintenance of the prison.

11.—Whether the Classification directed by the Colonial Act has been observed; if not, for what Reasons; and what Measures have been taken to remedy this Defect?——The classification directed by the Rules and Regulations, framed by the Governor and Council on the 13th of July 1840, is observed as far as the accommodations of the gaol will permit.

12.—Are Convicted Prisoners prohibited from receiving Visits, or Letters, or any Articles of Food or Clothing from their Relatives or Friends; if not, under what Restrictions?——Convicted prisoners prohibited from receiving food or clothing; they cannot receive visits from their friends or relations but with a written permission from the visitor.

13.—Is there a Chapel in the Prison, or suitable Apartment for the Performance of Religious Services? How are the Prisoners separated therein?——There is a large room in the prison exclusively for the performance of public worship. Prisoners are not separated.

14.—What Duties are performed by the Chaplain? What Provision is made for the Instruction of the Prisoners; and are they supplied with Bibles and other suitable Books?——The assistant curate of Port of Spain reads prayers daily to the prisoners, and performs Divine service every Sunday morning.

15.—Are Dissenting Ministers allowed to have access to the Prisoners; and, if so, at what Times, and under what Restrictions?——Dissenting ministers and Roman-catholic priests are allowed to visit any of their congregation who may be in prison.

16.—What Duties are performed by the Surgeon? Are separate Buildings or Apartments provided for the Sick?—— The gaol physician attends daily at seven o'clock A. M., and whenever sent for on emergencies. No separate building or apartment has yet been provided for the sick.

17.—What Diseases have been most prevalent during the Year (in reference to Columns 10 and 11, Return No. 1)?——

18.—Reasons for Non-employment of Prisoners (in reference to Column 8)?——Prisoners not under sentence for hard labour are not employed.

19.—Reasons for Punishments, by Whipping, Irons, Solitary Confinement, or otherwise?——Refractory conduct and breach of prison discipline are punished by solitary confinement or diminution of the usual allowances. No irons; no whip used in the prison.

20.—Is there any Insane Person in Confinement? State his or her Name and Age, and for what Offence committed? How long has he or she been in Confinement; and is such Person separated from the other Prisoners?——Two insane persons, Samuel Gibson, about 40 years of age, and Jean Louis Pasquier, about 50.

21.—Are any, and what, Fees demanded of Debtors, or of any other Prisoners, either at their Admission to, or Discharge from, the Gaol?——None.

22.—General Observations.——

Appendix, No. 6.

TRINIDAD.

Ordinance by the Governor.

TRINIDAD.

AN ORDINANCE, enacted by the Governor of the Island of *Trinidad*, by and with the Advice and Consent of the Council of Government thereof, to make Provision for defraying such part of the Expenses of the Government of this Colony for the Year 1843, as is not already fixed, or the payment thereof duly authorized.

H. MACLEOD.

WHEREAS it is expedient to make provision for defraying such part of the expenses of the Government of this colony for the year 1843 as is not already fixed, or the payment thereof duly authorized: Now, therefore, be it enacted and ordained by his Excellency the Governor and Commander-in-Chief in and over the said island and its dependencies, by and with the advice and consent of the Council of Government thereof, that there shall be issued and paid from and out of the Colonial Treasury, for the services of the year 1843, the following sums; (that is to say,)

To the Archdeacon, a salary at the rate of 500 *l.* sterling.

To the Minister of Tacarigua, to make up his salary to 350 *l.* sterling, 100 *l.* sterling.

To the Minister of Chaguanas, to make up his salary to 350 *l.* sterling, 100 *l.* sterling.

To the Minister of Carapichaima, to make up his salary to 350 *l.* sterling, 100 *l.* sterling.

To the Minister of San Fernando, 450 *l.* sterling.

To the Minister of Savana Grande, 450 *l.* sterling.

To the Assistant Curate of Port of Spain, to make up his salary to 300 *l.* sterling per annum, 50 *l.* sterling.

To the Assistant Curate of San Fernando, 350 *l.* sterling.

To four Clerks and four Sextons, at 20 *l.* 16 *s.* 8 *d.* sterling each, 166 *l.* 13 *s.* 4 *d.* sterling.

Civil—Salary to Emigration Agent at Rio de Janeiro, 200 *l.* sterling.
Ditto - - - ditto - - Upper Canada, 200 *l.* sterling.

Judicial—To the Escribano of the Courts, to make up his salary to 600 *l.* sterling, 100 *l.* sterling.
Ditto - - - ditto - - - as an increased allowance for his clerks, 100 *l.* sterling.

Education—In aid of, for the year, 1,000 *l.* sterling.
Immigration—For the year, 17,000 *l.* sterling.
Savings Bank—Interest on deposits in, 450 *l.* sterling.

Royal Gaol—Pay of officers and feeding of prisoners, 1,550 *l.* sterling.
Repairs to, including the treadmill, 200 *l.* sterling.

Colonial Hospital—Rent of house, 180 *l.* sterling.
Repairs, 50 *l.* sterling.
Pay of officers, sick, &c. &c. &c., 1,500 *l.* sterling.

Scavenging—Salary of superintendent, 100 *l.* sterling,
Pay of labourers, horses and carts, 1,500 *l.* sterling.

Government Printing—Contract for, 280 *l.* sterling.
Advertising in and subscription to newspapers, 30 *l.* sterling.

Postage for the year, 40 *l.* sterling.
Criminal Justice—Expenses of sessions, &c., 250 *l.* sterling.
Savanas—For weeding, 100 *l.* sterling.

Barracks, San Fernando and St. Joseph's—Repairs, 180 *l.* sterling.
Land and water transport, 36 *l.* sterling.
Government Barge—Painting and repairs, 10 *l.* sterling.

Public Offices—Furniture and fittings to, 100 *l.* sterling.
Wharves and Quays—Repairs to, 900 *l.* sterling.

Streets, Drains, and Bridges—Port of Spain, 2,500 *l.* sterling.

Roads—Repairs to St. Ann's Road, 200 *l.* sterling.

Public Buildings—Repairs to the Governor's residence, St. Ann's, 580 *l.* sterling.

Government House and Main Guard—Repairs to, 150 *l.* sterling.
Parsonage House—Repairs to, 60 *l.* sterling.

Harbour-Master's Office, &c.—Repairs to, 20 *l.* sterling.
Searchers' Rooms—Repairs to, 5 *l.* sterling.
Jetty—Repairs to, 50 *l.* sterling.

Police Stations—Repairs to, 150 *l.* sterling.
Trinity Church—Colouring, 276 *l.* sterling.

St. Ann's Canal—Repairs to, 50 *l.* sterling.
Signal Posts—Repairs to, 130 *l.* sterling.
Building a bridge over the Guaracara River, 1,600 *l.* sterling.

Leper Establishment—Additional cost, 2,388 *l.* sterling.

Surveying—Cost of making surveys, including salary to an assistant to the surveyor-general, 1,200 *l.* sterling.
Miscellaneous, 1,000 *l.* sterling.

II. And

II. And be it furher enacted, by the authority aforesaid, that the several sums hereinbefore mentioned, or such part thereof as shall or may be required for the year 1843, shall be issued and paid out of the Colonial Treasury, upon the warrant of the Governor, and that the same shall be respectively applied to the services hereinbefore in that behalf specified, and not to any other service.

III. And be it further enacted, by the authority aforesaid, that all salaries and other yearly payments and allowances hereinbefore mentioned shall be paid to the parties entitled to receive the same, by quarterly payments, at the same time and in the same manner as other public salaries paid from the Colonial Treasury.

IV. And be it enacted, that this Ordinance shall come into force from and immediately after the promulgation thereof.

Passed in Council this 3d day of May 1843.

Thomas F. Johnston, Clerk of Council.

The foregoing Ordinance has been duly proclaimed in Port of Spain on this 27th day of September 1843, by me,

Richard Joell, Assist. Marshal.

REVENUE for the Year 1843.

Revenue.	£.	s.	d.
Colonial Duty of 3½ per cent. on imports for 1st quarter 1843	1,600	–	–
Customs Duties for ditto	4,000	–	–
(From the 5th April the new statute in respect of Customs, and the Colonial Tariff Ordinance of 16th Jan. No. 1, come into general operation.)			
Customs Duties from 1st April to 31st December	9,000	–	–
Colonial Duties of 3½ per cent. for same period (on articles not subject to specific duties). Total amount on value of goods entered at the Treasury for year ending 30th September 1842, after deducting value of articles which it is proposed to subject to specific duty, was 441,793*l.*; proposed income to be derived therefrom	9,500	–	–
Ditto (specific) viz:—			
Flour at 3*s.* on an annual import of 36,000 barrels	4,050	–	–
Beef and pork, 3*s.* ditto cwt. 12,000	1,350	–	–
Horses, 20*s.* each	500	–	–
Carriages	100	–	–
Wine, 10*l.* per cent. import of 1842, 19,790*l.* 5*s.* 11*d.*	1,500	–	–
Spirits, 8*d.* per gallon, rum excepted.			
Rum, 2*s.* ditto	900	–	–
Tobacco, on the importation of the year	3,000	–	–
Cotton and linens	2,000	–	–
Export Duty (for the year)	15,000	–	–
Tonnage ditto	4,000	–	–
Wharf dues ditto	200	–	–
Quit-rents, and sale of Crown lands	300	–	–
Fees, fines, &c. of public offices	4,000	–	–
Spirit licences (town)	2,000	–	–
Ditto (rural districts)	2,000	–	–
Interest on deposits in colonial bank for half year	1,150	–	–
Arrears of taxes	400	–	–
Miscellaneous	500	–	–
Total estimated Revenue for 1843 £.	67,050	–	–

Statement of the Chest Account on the 31st December 1842.

Money in Depôt Chest, viz.:—	£.	s.	d.
In the Treasury	32,284	13	10
In deposit in the colonial bank	57,414	16	10½
Total Depôt Chest £.	89,699	10	8 19/20
Money in the detail chest under charge of treasurer	7,261	10	4 7/20
Total Chest Account (carried forward) £.	96,961	1	–17/20

Appendix, No. 6.

TRINIDAD.

Revenue and Expenditure, 1843.

	£. s. d.	£. s. d.
Total Chest Account (brought forward) -	- - -	96,961 1 $-\frac{17}{20}$
Composed as follows, viz. :—		
For judicial deposits - - - - - - - -	36,550 2 $5\frac{6}{20}$	
Savings banks - - - - - - - - -	7,635 14 $6\frac{6}{20}$	
Town council deposit - - - - - - - -	1,409 - $1\frac{16}{20}$	
Legacy duty - - - - - - - - -	7,471 16 $6\frac{17}{20}$	
Protestant Church deposit - - - - - -	163 6 6	
Deposit for duties - - - - - - - - -	1 11 $11\frac{14}{20}$	
Court attachment - - - - - - - - -	3 6 $-\frac{5}{20}$	
Judicial referee - - - - - - - - -	3 - -	
		53,237 18 $2\frac{4}{20}$
BALANCE Colonial Revenue - - - £.	- - -	43,723 2 $10\frac{13}{20}$
Total estimated Revenue for 1843 - - - - -	67,050 - -	
Balance of colonial revenue on 31st December 1842 - -	43,723 2 10	
Amount for erecting a court-house, to be taken from court deposits, approved, but not yet commenced - - -	8,491 - -	
Amount of legacy duty appropriated to the building of an hospital, not yet commenced - - - - - -	7,471 16 6	
TOTAL REVENUE - - -		126,735 19 4

ESTIMATE of EXPENDITURE for the YEAR 1843.

	£. s. d.	£. s. d.
Fixed:		
Governor - - - - - - - - - - - -	- - -	3,500 - -
ECCLESIASTICAL.		
Church of England:		
Minister of Port of Spain - - - - - - - - -	600 - -	
Curate - - ditto - - - - - - - - -	250 - -	
Clerk - - ditto - - - - - - - - -	60 - -	
Minister of Chaguanas, salary 150*l.*, house-rent 100*l.* - -	250 - -	
Ditto - Carapichaima ditto - - - ditto - - -	250 - -	
Ditto - Tacarigua - ditto - - - ditto - - -	250 - -	
Total Church of England - - £. 1,660.		
Church of Rome:		
Vicar Apostolic - - - - - - - - - -	1,000 - -	
Curate, Port of Spain, salary 130*l.*, oblation 12*l.* - -	142 - -	
Assistant ditto - - ditto - - - - - - -	130 - -	
Ditto - ditto - - ditto - - - - - - -	130 - -	
Ditto - ditto - - ditto - - - - - - -	130 - -	
Ditto - ditto - - and catechist - - - - -	130 - -	
Sacristan mayor - - - - - - - - -	130 - -	
Curate of St. Juan's, salary 130*l.*, oblation 12*l.* - - -	142 - -	
„ St. Joseph's ditto - - ditto - - - - -	142 - -	
„ Arima - - ditto - - ditto - - - - -	142 - -	
„ Naparima - ditto - - ditto - - - - -	142 - -	
„ Savanna Grande - - ditto - - - - -	142 - -	
„ Couva - - ditto - - ditto - - - - -	142 - -	
„ Cedros - - ditto - - ditto - - - - -	142 - -	
„ Erin - - - ditto - - ditto - - - - -	142 - -	
„ Mayaro - - ditto - - ditto - - - - -	142 - -	
„ Carenage - ditto - - ditto - - - - -	142 - -	
„ Siparia - - ditto - - ditto - - - - -	142 - -	
„ Toco - - ditto - - ditto - - - - -	142 - -	
Total Church of Rome - - £. 3,496.		
TOTAL Ecclesiastical - - -	- - -	5,156 - -
CIVIL.		
Colonial secretary and auditor of public accounts - -	800 - -	
Assistant ditto and clerk of council - - - - - -	400 - -	
Assistant auditors of public acts, one at 100*l.*, other at 50*l.*	150 - -	
Colonial treasurer - - - - - - - - -	800 - -	
His clerks, 1st at 300*l.*, 2d at 200*l.* - - - - - -	500 - -	
Commissary of population and surveyor-general - - -	250 - -	
Assistant ditto - - - and clerk to ditto - - -	150 - -	
Superintendent of public works - - - - - -	300 - -	
Harbour-master - - - - - - - - -	630 - -	
Health officer of shipping - - - - - - -	100 - -	
Public vaccinator - - - - - - - - -	108 - -	
Inspector of prisons - - - - - - - - -	100 - -	
Receiver of the colonial duties at San Fernando - - -	50 - -	
Messengers at Government House, 1st at 160*l.*, 2d at 96*l.* -	256 - -	
Signal men, one at 120*l.*, the other at 100*l.* - - -	220 - -	
Colonial agent - - - - - - - - - -	105 - -	
TOTAL Civil Establishment - - - -		4,919 - -

	£. s. d.	£. s. d.
JUDICIAL.		
Chief justice	2,000 – –	
2 puisne judges, each at 1,500*l.*	3,000 – –	
Clerk to judges	220 – –	
Messenger	110 – –	
Escribano, salary, 500*l.*; allowance for clerks, 500*l.*	1,000 – –	
Attorney-general, 800*l.* - - ditto - - 300*l.*	1,100 – –	
Judicial referee, &c. 800*l.* - ditto - - 200*l.*	1,000 – –	
Commissioner Petty Civil Court, Port of Spain	200 – –	
His clerk	150 – –	
TOTAL Judicial Establishment		8,780 – –
EDUCATION.		
Teachers, Boys' school, Port of Spain, Protestant	41 13 4	
„ Infants - - - ditto - - ditto	30 – –	
„ Girls - - - - ditto - - ditto	25 – –	
„ Infants - - - ditto - - ditto	20 – –	
„ Cocorite school ditto - - ditto	41 13 4	
„ Diego Martin - ditto - - ditto	41 13 4	
„ Chaguanas	41 13 4	
„ Tacarigua	41 13 4	
„ St. Joseph's	41 13 4	
„ Couva	41 13 4	
„ Point-a-Pierre	41 13 4	
„ Savonetta	41 13 4	
„ Ditto for infants	20 16 8	
„ Savanna Grande	41 13 4	
„ Carapichaima	25 – –	
„ Port of Spain, Roman Catholic	41 13 4	
„ Ditto females	41 13 4	
„ St. Juan's	75 – –	
„ Couva	41 13 4	
„ San Fernando	41 13 4	
„ Savanna Grande	41 13 4	
„ Arima	41 13 4	
Catechist, Royal Gaol	75 – –	
TOTAL Education		937 10 –
IMMIGRATION.		
Agent-general of immigrants	100 – –	
Agent at Sierra Leone	500 – –	
TOTAL Immigration		600 – –
PENSIONS.		
Mr. Rossi - late Trumpeter, M. F.	20 – –	
Cross „ Overseer Government negroes	40 – –	
Mathison „ Citing officer Complaint Court	100 – –	
West „ Escribano	400 – –	
Meaney „ Police magistrate	266 – –	
Hughes „ Chief of Police	80 – –	
Chapman Island Secretary	1,000 – –	
Souper „ Colonial Secretary	400 – –	
Mackworth, Alguacil Mayor	326 13 4	
Hodgkinson, Marshal	310 – –	
Murray „ Registrar of deeds	333 6 8	
Jones „ Colonial storekeeper	58 6 8	
Hickton „ Serjeant-armourer, M. F.	50 – –	
TOTAL Pensions		3,384 6 8
POLICE.		
6 Stipendiary magistrates, 1 at 600*l.*, and 5 at 550*l.*, 3,350*l.*		
Of which will be paid by Commissariat - - 2,700*l.*		
Difference to be made up by the colony	650 – –	
6 Clerks of the peace, at 200*l.* each	1,200 – –	
1 Clerk of police	109 10 –	
1 Inspector of police	300 – –	
2 Sub-inspectors, at 164*l.* 5*s.*	328 10 –	
10 Serjeants of police, at 109*l.* 10*s.*	1,095 – –	
72 Police constables, at 82*l.* 10*s.*	5,941 16 –	
9 Horses for use of stations, valued at 25*l.* each	225 – –	
Forage for 9 horses, grass, oats, and shoeing, at 2*s.* sterling per diem	328 10 –	
Equipments for ditto, saddles, bridles, halters	45 – –	
Clothing for police, including staves	300 – –	
Stationery	50 – –	
Lighting stations	50 – –	

(*continued*)

Appendix, No. 6.

TRINIDAD.

Revenue and Expenditure, 1843.

	£.	s.	d.	£.	s.	d.
POLICE—*continued.*						
Rents of stations, Town station	130	–	–			
Ditto St. Ann's	76	16	–			
Ditto Santa Cruz	60	–	–			
Ditto Tacarigua	50	–	–			
Ditto Manzanilla	20	–	–			
Ditto Toco	20	16	8			
Ditto Mayaro	25	–	–			
Ditto Point-a-Pierre	100	–	–			
Ditto San Fernando	65	–	–			
Ditto Savannah Grande	30	–	–			
Ditto South Naparima	20	–	–			
Ditto Cedros	104	3	4			
Medical attendance at inquests held before magistrates	150	–	–			
Office furniture and fittings to stations	80	–	–			
Rewards to assistant constables	50	–	–			
House-rent to inspector, at $10 per month	25	–	–			
Ditto sub-inspectors, at $4 to each	20	–	–			
Extraordinary expenses	100	–	–			
TOTAL Police				11,750	2	–
STATIONERY ALLOWANCES.						
To Colonial Secretary	130	–	–			
Colonial Treasurer	50	–	–			
Attorney-general	30	–	–			
Escribano of Intendant	10	–	–			
Commissary of Population	20	–	–			
Escribano of the Courts	80	–	–			
Registrar of deeds	60	–	–			
Clerk to Judges	20	–	–			
Superintendent of Public Works	20	–	–			
Commissioner of Petty Civil Debt Court	8	–	–			
Inspector of Invoices	8	–	–			
TOTAL Stationery				436	–	–
SUNDRY ALLOWANCES.						
To first Government messenger for persons to clean offices	20	–	–			
Signal-man N. Post for person to supply him with water	10	8	–			
Officer in charge of main guard, for an office	36	10	–			
first Government messenger an allowance for the keep of a house.	25	–	–			
TOTAL Sundry Allowances				91	18	–
BOTANIC GARDEN.						
Salary of botanist	150	–	–			
Expense of labour, &c.	100	–	–			
TOTAL Botanic Garden				250	–	–
ST. ANN'S CANAL.						
Pay of guard of aqueduct which supplies town with water	26	–	–	26	–	–
CRIMINAL JUSTICE.						
Allowance to marshal in lieu of fees	350	–	–	350	–	–
RENTS OF PUBLIC OFFICES.						
Court-house	260	–	–			
Registrar of Deeds Office	200	–	–			
Petty Debt Court	25	–	–			
TOTAL Rents of Public Offices				485	–	–
TOTAL FIXED ESTABLISHMENT			£.	40,666	2	8
Unfixed:						
Ecclesiastical — To Archdeacon, a salary at	500	–	–			
4 clerks, 4 sextons, at 20 *l.* 16 *s.* 8 *d.* stg. each	166	11	4			
Assistant curate of St. Fernando	250	–	–			
Assistant curate Port of Spain, to make his salary 300 *l.* per annum, 50 *l.* having been withdrawn by the bishop	50	–	–			
Minister of Tacarigua, to make his salary 350 *l.*, 100 *l.* having been withdrawn	100	–	–			
Minister of Chaguanas ditto	100	–	–			
,, Carapichaima, ditto.	100	–	–			
Assistant curate of San Fernando	100	–	–			
Minister of San Fernando, his salary having been withdrawn by C.M. Society	450	–	–			
Minister Sav. Grande	450	–	–			
	2,266	11	4			
Civil salary to emigration agent, Rio	200	–	–			
	2,466	11	4			

Unfixed—continued.	£. s. d.	£. s. d.
Judicial, to escribano of courts, to make up his salary to 600 *l.*, now 500 *l.*	100 – –	
Education, in aid of, for the year	1,000 – –	
Immigration, for the year	17,000 – –	
Savings bank, interest in deposit in	450 – –	
Royal Gaol, pay of officers, and feeding of prisoners, 1,550 *l.*; repairs and tread-mill, 200 *l.*	1,750 – –	
Colonial Hospital, rent of house 180 *l.*; repairs 50 *l.*; pay of officers, sick, &c. 1,500 *l.*	1,730 – –	
Scavenging, salary of superintendent 100 *l.*, pay of labourers, horses, carts, 1,500 *l.*	1,600 – –	
Government Printing, contract for, 350 *l.*; advertising in, and subscription to newspapers 30 *l.*	380 – –	
Postage for the year	40 – –	
	24,050 – –	
Criminal Justice, expense of sessions, &c.	250 – –	
Savannas, for weeding	100 – –	
Barracks, San Fernando and St. Joseph's, repairs	180 – –	
Land and water transport	36 – –	
Government Barge, painting and repairs	10 – –	
Public Offices, furniture and fittings to	100 – –	
Wharves and quays, repairs to	900 – –	
Streets, drains and bridges, Port of Spain	2,500 – –	
Roads, repairs to St. Ann's Road	200 – –	
Public Buildings, Repairs to, viz.:		
	£. s. d.	
Governor's residence, St. Ann's	580 – –	
Goverment-house and main guard	150 – –	
Parsonage-house, repairs	60 – –	
Harbour-master's office, &c.	20 – –	
Searcher's room	5 – –	
Tarcarigua school-house	120 – –	
Court-house, painting, &c.	85 – –	
Jetty	50 – –	
Police stations	150 – –	
Trinity Church, colouring	276 – –	
St. Ann's Canal	50 – –	
Signal posts	130 – –	
	1,676 – –	
	32,462 11 4	
Contemplated.		
Building bridge over Guaracara	1,600 6 –	
Leper establishment, further sum required to erect	2,388 – –	
San Fernando Wharf, further sum required to complete	500 – –	
Surveying, cost of making surveys, and salary to an assistant to the surveyor-general	1,200 – –	
Miscellaneous	1,000 – –	
Total Unfixed Expenditure	– – –	39,150 11 4
Total Estimated Expenditure for 1843	– – –	79,816 14 –
Add cost of buildings included in estimate for 1842, approved of, but not commenced, viz:—		
New Government-house	8,510 – –	
Court-house	8,491 – –	
Hospital	7,000 – –	
Leper establishment	3,750 – –	
Powder magazine	1,000 – –	
Six police stations	6,000 – –	
Parsonage houses	2,400 – –	
Completion of Trinity Church	1,600 – –	
Enclosing Savannas	1,010 – –	
Infirmary and debtors ward, (Royal gaol)	1,000 – –	
		40,791 – –
Balance on completion of San Fernando Wharf	– – –	2,705 8 4
Ditto Tacarigua Church	– – –	615 – –
Excess of estimated revenue over expenditure	– – –	2,717 17 –
Total Expenditure £.		126,735 19 4

Appendix, No. 7.

VAN DIEMEN'S LAND.

Estimated Expenditure, 1845.

Appendix, No. 7.

VAN DIEMEN'S LAND.

ESTIMATE of the EXPENDITURE of the Government of *Van Diemen's Land* for the Year 1845.

ABSTRACT of the ESTIMATED EXPENDITURE of the Colonial Government of *Van Diemen's Land* for the Year 1845.

No.	SERVICE.	Salaries and Contingencies.	TOTAL.
		£. s. d.	£. s. d.
	His Excellency the Lieutenant-Governor and Judges	- - -	6,200 - -
I.	Civil Establishment	27,892 17 -	
II.	Police Establishment	30,817 13 7	
III.	Public Works	2,489 - -	
IV.	Judicial Establishment	19,328 5 6	
V.	Ecclesiastical Establishment	13,642 - -	
VI.	Schools	4,150 - -	
VII.	Military Establishment	465 9 6	
VIII.	Pensions	1,245 - -	
IX.	Pauperism	4,140 - -	
X.	Miscellaneous	6,294 - -	
			110,464 5 7
	TOTAL - - - £.		116,664 5 7

Amounting to One hundred and Sixteen thousand Six hundred and Sixty-four pounds, Five shillings and Sevenpence.

Colonial Secretary's Office, 29 July 1844.

J. E. Bicheno, Colonial Secretary.

ESTIMATE of the Probable Expense of the undermentioned Establishments, forming a Charge on the Treasury of *Van Diemen's Land*, for the Year 1845.

	Salaries.	Contingencies.	TOTAL.
Lieutenant-governor and Judges:	£. s. d.	£. s. d.	£. s. d.
His Excellency the Lieutenant-governor	3,500 - -		
The Chief Justice	1,500 - -		
The Puisne Judge	1,200 - -		
ESTIMATED CHARGE			6,200 - -
I. CIVIL ESTABLISHMENT.			
Establishment of his Excellency the Lieutenant-governor:			
Private secretary	300 - -		
District constable	75 - -		
Two petty constables at Government-House, at 1*s.* 9*d.* each per diem	63 17 6		
One petty constable at the Government Cottage, New Norfolk	31 18 9		
Two messengers at Government House	104 - -		
	574 16 3		574 16 3
Executive and Legislative Councils:			
Clerk of the Councils	500 - -		
Special constable in attendance on the Councils	54 15 -		
Messenger	52 - -		
	606 15 -		606 15

I. Civil Establishment—*continued.*	Salaries.	Contingencies.	Total.
	£. s. d.	£. s. d.	£. s. d.
Colonial Secretary's Department:			
Colonial secretary	1,200 – –		
Assistant colonial secretary	300 – –		
Clerks: two senior clerks at 250*l.* each, one clerk at 225*l.*, one at 165*l.*, one at 150*l.*, one at 130*l.*, and one at 120*l.*	1,290 – –		
Two constables at 1*s.* 9*d.* each per diem	63 17 6		
Two messengers at 52*l.* each	104 – –		
	2,957 17 6		2,957 17 6
Van Diemen's Land Society for the Promotion of Science:			
(Formerly Colonial Garden)	– – –	400 – –	400 – –
Colonial Treasurer's and Internal Revenue Department:			
Colonial treasurer and collector of internal revenue	800 – –		
Chief clerk	240 – –		
One clerk	150 – –		
Chief clerk, internal revenue branch	250 – –		
Clerk, ditto	130 – –		
Messenger	52 – –		
	1,622 – –		1,622 – –
Markets, and Inspectors of Weights and Measures:			
Clerk of the market	150 – –		
Two constables at 1*s.* 9*d.* each per diem	63 17 6		
Two inspectors of weights and measures; one at 50*l.* and one at 40*l.*	90 – –		
	303 17 6		303 17 6
Colonial Audit Department:			
Auditor	600 – –		
Chief clerk	200 – –		
Clerks: one at 200*l.*, two at 150*l.* each, one at 140*l.*, and one at 110*l.*	750 – –		
Messenger	52 – –		
	1,602 – –		1,602 – –
Customs' Department, Hobart:			
Collector	600 – –		
Landing surveyor	500 – –		
One landing waiter at 250*l.*, and two at 200*l.* each	650 – –		
Warehouse keeper	200 – –		
Chief clerk	200 – –		
Clerks: one at 175*l.*, one at 150*l.*, and one at 120*l.*	445 – –		
Four boatmen at 60*l.* each	240 – –		
Two weighers at 50*l.* each	100 – –		
Repairs of crane at wharf	– – –	12 5 –	
Two pass-holders, employed at the bonding warehouse, at 1*s.* 9*d.* each per diem, including rations	63 17 6		
Free watchman at the custom-house at 17*s.* 6*d.* a week	45 12 6		
Messenger	52 – –		
Travelling expense	– – –	65 – –	
	3,096 10 –	77 5 –	3,173 15 –

(*continued*)

Appendix, No. 7.

VAN DIEMEN'S LAND.

Estimated Expenditure, 1845.

I. Civil Establishment—*continued.*	Salaries. £. s. d.	Contingencies. £. s. d.	Total. £. s. d.
Customs' Department, Launceston:			
Collector and landing surveyor	350 – –		
Landing waiter and searcher	250 – –		
Landing waiter 200 *l.*, warehouse keeper 200 *l.*, chief clerk 150 *l.*, second clerk 100 *l.*	650 – –		
Landing waiter at George Town	200 – –		
Two boatmen at Launceston at 60 *l.* each	120 – –		
Two boatmen at George Town, at 60 *l.* each	120 – –		
Two weighers at Launceston at 50 *l.* each	100 – –		
Two pass-holders, boatmen at George Town, at 1 *s.* 6 *d.* each per diem	54 15 –		
One pass-holder employed at the bonding warehouse at Launceston, at 1 *s.* 9 *d.* per diem	31 18 9		
Messenger	52 – –		
	1,928 13 9		1,928 13 9
Post-office Department:			
Postmaster-general	450 – –		
Accountant and chief clerk	260 – –		
Clerks: one at 150 *l.*, one at 130 *l.*, one at 110 *l.*, and one at 100 *l.*	490 – –		
Postmaster, Launceston	200 – –		
Clerks: one at 110 *l.*, and one at 80 *l.*	190 – –		
Postmasters in the interior: seven at 40 *l.* each, ten at 30 *l.*, four at 20 *l.*, seventeen at 15 *l.*, and three at 10 *l.* each	945 – –		
Office keeper, Hobart Town	73 – –		
Ditto, Launceston	63 17 6		
Messengers at Hobart Town: seven at 3 *s.* 6 *d.* each per diem	447 2 6		
Messengers at Launceston: five at 3 *s.* 6 *d.* each per diem	319 7 6		
Messengers employed in the interior: one at 20 *s.* a week, one at 16 *s.* a week, and four at 1 *s.* 9 *d.* each per diem	221 7 6		
Conveyance of mails to and from Hobart Town and Launceston	– – –	1,400 – –	
Conveyance of cross road inland mails	– – –	1,111 17 –	
Allowance to masters of vessels for conveyance of ship letters	– – –	350 – –	
Rent of offices, Hobart Town	– – –	200 – –	
Travelling expenses	– – –	50 – –	
	3,659 15 –	3,111 17 –	
			6,771 12 –
Accountant of stores	300 – –		
Clerk	140 – –		
	440 – –		
			440 – –
Registrar of births, deaths, and marriages	200 – –		
Allowance to 12 deputy-registrars, for the registry of births and deaths	– – –	250 – –	
	200 – –	250 – –	
			450 – –
Signal Stations:			
Four conductors at 50 *l.* each, one at 25 *l.*, and one at 18 *l.*	243 – –		
			243 – –
Harbour-masters, Lighthouses, and Pilots:			
Half salary of port officer, Hobart Town	250 – –		
Harbour-master, Launceston	50 – –		
Deputy water bailiff, Hobart Town	40 – –		
Lighthouse keepers: one at 100 *l.*, one at 75 *l.*, two at 60 *l.*, and one at 50 *l.*	345 – –		
Pilot, Recherche Bay	100 – –		
Three leadsmen on the Tamar, at 50 *l.* each	150 – –		
Ellen buoy boat: master 100 *l.*, three pass-holders at 8 *l.*, and two boys (free) at 12 *l.* each	148 – –		
Coxswains of guard boats: one at 150 *l.*, one at 100 *l.*, one at 75 *l.*, and two at 45 *l.* each, and 13 pass-holders at 27 *l.* 7 *s.* 6 *d.* each	770 17 6		

I. Civil Establishment—*continued.*	Salaries.	Contingencies.	Total.
Harbour-masters, Lighthouses, &c—*cont^d.*	£. s. d.	£. s. d.	£. s. d.
Allowance to two pilots, Launceston, in lieu of house rent	- - -	50 - -	
Rations for civil officers and men in the department, 30 at 6 *d.* each per diem	- - -	273 15 -	
Sixty-five pass-holders at 1 *s.* 6 *d.* each per diem	- - -	1,779 7 6	
Oil for lighthouses	- - -	770 - -	
Messenger	52 - -		
Transport and freight of stores to lighthouses	- - -	300 - -	
	1,905 17 6	3,173 2 6	
Government Printer:			5,079 - -
Government printer	400 - -		
Superintendent	200 - -		
Messenger	52 - -		
Compositors, pressmen, bookbinder, &c.	298 10 -		
Office rent	- - -	150 - -	
	950 10 -	150 - -	
Inspectors of Cattle for Slaughter:			1,100 10 -
Inspector, Hobart Town	75 - -		
Ditto - Launceston	50 - -		
For salaries of inspectors in the interior	295 -		
For the maintenance of eight pass-holders employed in the slaughter-houses at Hobart Town and Launceston, at 1 *s.* 6 *d.* each per diem	- - -	219 - -	
	420 - -	219 - -	
			639 - -
Total Civil Establishment			£. 27,892 17 -
II. Police Department.			
District of Hobart, including Kangaroo Point:			
Chief police magistrate	700 - -		
Police magistrate	500 - -		
Chief clerk	250 - -		
Clerks: one at 200 *l.*, one at 180 *l.*, one at 160 *l.*, one at 120 *l.*, one at 110 *l.*, three at 100 *l.* each, and one at 60 *l.*	1,130 - -		
Writer, at 2 *s.* per diem	36 10 -		
Chief constable	200 - -		
Senior district constable	125 - -		
One district constable at 75 *l.*, six at 60 *l.* each, and one at O'Brien's Bridge at 50 *l.*	485 - -		
Forage allowance to chief constable	- - -	54 15 -	
Twenty-five senior constables at 45 *l.* 12 *s.* 6 *d.* each	1,140 12 6		
Seventy-eight petty constables at 31 *l.* 18 *s.* 9 *d.* each	2,491 2 6		
One district constable at D'Entrecasteaux's Channel	50 - -		
Two messengers, at 52 *l.* each	104 - -		
	7,212 5 -	54 15 -	
Sub-district of South Port:			7,267 - -
Rations to a magistrate	- - -	27 16 -	
District constable	50 - -		
Six petty constables at 31 *l.* 18 *s.* 9 *d.* each	191 12 6		
	241 12 6	27 16 -	
District of Launceston:			269 8 6
Police magistrate	400 - -		
Chief clerk	200 - -		
Clerks: one at 120 *l.*, four at 100 *l.* each	520 - -		
Chief district constable	110 - -		
Forage allowance to ditto	- - -	54 15 -	
Four district constables at 60 *l.* each	240 - -		

(*continued*

Appendix, No. 7.

VAN DIEMEN'S LAND.

Estimated Expenditure, 1845.

II. Police Department—*continued.*	Salaries.	Contingencies.	Total.
District of Launceston—*continued.*	£. s. d.	£. s. d.	£. s. d.
Ten senior constables at 45 *l.* 12 *s.* 6 *d.* each	456 5 –		
Forty-two petty constables at 31 *l.* 18 *s.* 9 *d.* each	1,341 7 6		
Messenger at 2 *s.* 6 *d.* per diem	45 12 6		
	3,313 5 –	54 15 –	3,368 – –
Sub-district of Morven:			
Assistant police magistrate	250 – –		
Allowance to ditto for forage	– – –	54 15 –	
Ditto houserent	– – –	50 – –	
Clerk	100 – –		
District constable	50 – –		
Forage allowance to ditto	– – –	25 – –	
Sixteen petty constables, each at 31 *l.* 18 *s.* 9 *d.*	511 – –		
	911 – –	129 15 –	1,040 15 –
Sub-district of George Town:			
Assistant police magistrate	300 – –		
Allowance to ditto for forage	– – –	54 15 –	
Clerk	100 – –		
District constable	75 – –		
Nine petty constables at 31 *l.* 18 *s.* 9 *d.* each	287 8 6		
	762 8 6	54 15 –	817 3 6
District of Richmond:			
Police magistrate (11 years' service)	400 – –		
Allowance to ditto for forage	– – –	54 15 –	
Ditto houserent	– – –	50 – –	
Clerk	65 – –		
Chief district constable	100 – –		
Forage allowance to ditto	– –	25 – –	
One district constable at Sorell at 100 *l.*, one at Richmond, one at Clarence Plains, and one at Jerusalem, at 50 *l.* each	250 – –		
Thirty-one petty constables at 31 *l.* 18 *s.* 9 *d.* each	990 1 3		
	1,805 1 3	129 15 –	1,934 16 3
Sub-district of Brighton:			
Assistant police magistrate (7 years' service)	250 – –		
Allowance to ditto for forage	– – –	54 15 –	
Ditto houserent	– – –	50 – –	
Clerk	100 – –		
District constable	50 – –		
Forage allowance to ditto	– – –	25 – –	
One district constable, Green Ponds	50 – –		
Twenty petty constables at 31 *l.* 18 *s.* 9 *d.* each	638 15 –		
	1,088 15 –	129 15 –	1,218 10 –
District of New Norfolk:			
Police magistrate (14 years' service)	400 – –		
Allowance to ditto for forage	– – –	54 15 –	
Ditto houserent	– – –	50 – –	
Clerk	65 – –		
Chief district constable	100 – –		
District constable	50 – –		
Eighteen petty constables at 31 *l.* 18 *s.* 9 *d.* each	574 17 –		
	1,189 17 –	104 15 –	1,294 12 –
Sub-district of Hamilton:			
Assistant police magistrate	200 – –		
Allowance to ditto for forage	– – –	54 15 –	
Ditto houserent	– – –	50 – –	
Clerk	100 – –		
One district constable at 75 *l*, one at 50 *l.*	125 – –		
Forage allowance to district constable	– – –	54 15 –	
Twenty-one petty constables at 31 *l.* 18 *s.* 9 *d.* each	670 13 9		
	1,095 13 9	159 10 –	1,255 3 9

II. Police Department—*continued.*	Salaries.	Contingencies.	Total.
District of Oatlands:	£. s. d.	£. s. d.	£. s. d.
Police magistrate (11 years' service)	400 – –		
Allowance to ditto for forage	– – –	54 15 –	
Ditto – houserent	– – –	50 – –	
Clerk	65 – –		
Chief district constable	100 – –		
Forage allowance to ditto	– – –	25 – –	
District constables, two at 50 *l.* each	100 – –		
Twenty-two petty constables at 31 *l.* 18 *s.* 9 *d.* each	702 12 6		
	1,367 12 6	129 15 –	1,497 7 6
Sub-district of Bothwell:			
Assistant police magistrate	200 – –		
Allowance to ditto for forage	– – –	54 15 –	
Ditto – houserent	– – –	50 – –	
Clerk	100 – –		
District constable	75 – –		
Twenty petty constables at 31 *l.* 18 *s.* 9 *d.* each	638 15 –		
	1,013 15 –	104 15 –	1,118 10 –
District of Norfolk Plains:			
Police magistrate (17 years' service)	400 – –		
Allowance to ditto for forage	– – –	54 15 –	
Ditto – houserent	– – –	50 – –	
Clerk	65 – –		
Chief district constable	100 – –		
District constables: one at 75 *l.*, one at 50 *l.*	125 – –		
Nineteen petty constables at 31 *l.* 18 *s.* 9 *d.* each	606 16 3		
	1,296 16 3	104 15 –	1,401 11 3
Sub-district of Westbury:			
Assistant police magistrate	200 – –		
Allowance to ditto for forage	– – –	5 –	
Ditto – houserent	–	– –	
Clerk	100 – –		
District constables: one at 70 *l.* and one at 50 *l.*	120 – –		
Fourteen petty constables at 31 *l.* 18 *s.* 9 *s.* each	447 2 6		
	867 2 6	104 15 –	971 17 6
District of Campbell Town:			
Police magistrate	390 – –		
Allowanc to ditto for forage	– – –	54 15 –	
Ditto – houserent	– – –	50 – –	
Clerk	65 – –		
Chief district constable	100 – –		
Forage allowance to ditto	– – –	25 – –	
District constables: one at 50 *l.*, one at Ross, 50 *l.*, and one at Avoca, 50 *l.*	150 – –		
Thirty-one petty constables at 31 *l.* 18 *s.* 9 *d.* each	990 1 3		
	1,605 1 3	129 15 –	1,734 16 3
Sub-district of Fingal:			
Assistant police magistrate (7 years' service)	250 – –		
Allowance to ditto for forage	– – –	54 15 –	
Ditto – houserent	– – –	50 – –	
Clerk	100 – –		
One district constable at 50 *l.*, and one at Falmouth at 50 *l.*	100 – –		
Sixteen petty constables at 31 *l.* 18 *s.* 9 *d.* each	511 – –		
	961 – –	104 15 –	1,065 15 –
Sub-district of Great Swan Port:			
Assistant police magistrate (8 years' service)	250 – –		
Allowance to ditto for forage	– – –	54 15 –	
Clerk	100 – –		
District constable	75 – –		
Forage allowance to ditto	– – –	25 – –	
Twelve petty constables at 31 *l.* 18 *s.* 9 *d.* each	383 – –		
	808 – –	79 15 –	887 15 –

(*continued*)

Appendix, No. 7.

VAN DIEMEN'S LAND.

Extimated Expenditure, 1845.

II. Police Department—*continued.*	Salaries. £. s. d.	Contingencies. £. s. d.	Total. £. s. d.
Sub-district of Prosser's Plains:			
Assistant police magistrate	200 – –		
Allowance to ditto for forage	– – –	54 15 –	
Ditto – – houserent	– – –	50 – –	
Clerk	100 – –		
One district constable at 50 *l.*, and one at Spring Bay at 50 *l.*	100 – –		
Twelve petty constables at 31 *l.* 18 *s.* 9 *d.* each	383 – –		
	783 – –	104 15 –	
			887 15 –
Sub-district of Port Sorell:			
Assistant police magistrate	200 – –		
Allowance to ditto for forage	– – –	54 15 –	
Ditto – – houserent	– – –	50 – –	
District constable	50 – –		
Ten petty constables at 31 *l.* 18 *s.* 9 *d.*	319 7 6		
	569 7 6	104 15 –	
			674 2 6
Travelling expenses	– – –	86 – –	
			86 – –
Rents of Buildings used by the Police Department: viz.—			
New Norfolk	– – –	70 – –	
Prosser's Plains	– – –	15 – –	
Spring Bay	– – –	10 – –	
Morven	– – –	27 – –	
Sorell	– – –	13 – –	
Bothwell	– – –	30 – –	
Longford	– – –	25 – –	
		190 – –	
			190 – –
Mounted Police:			
Veterinary surgeon	90 – –		
One sergeant at 3 *s.* 5 *d.*, one lance sergeant at 2 *s.* 1 *d.*, one lance corporal at 1 *s.* 2 *d.*, one private at 1 *s.* 3 *d.*, and six at 1 *s.* 2 *d.* each	272 4 7		
Writer at 1 *s.* per diem	18 5 –		
Clothing for ten men	– – –	85 – –	
Forage for twenty horses at 2 *s.* 6 *d.* each per diem	– – –	912 10 –	
Purchase of horses and other contingencies	– – –	459 10 –	
	380 9 7	1,457 – –	
			1,837 9 7
Total Police Department			£. 30,817 13 7
III. Public Works.			
Director-general of roads	500 – –		
Forage allowance to ditto	– – –	54 15 –	
Clerk	120 – –		
Surveyor	200 – –		
Forage Allowance to ditto	– – –	54 15 –	
Collector of ferry dues, Bridgewater	150 – –		
Ten men at 10 *l.* each	100 – –		
Rations for ditto at 15 *l.* each	– – –	150 – –	
Overseer, Bridgewater, at 9 *d.* per diem	13 13 9		
Stores for ferries	– – –	100 – –	
	1,083 13 9	359 10 –	
			1,443 3 9
Colonial Architect and Surveyor:			
Colonial architect and surveyor	400 – –		
Clerk	120 – –		
Superintendent	200 – –		
Superintendent of Domain, Hobart	30 – –		
	750 – –		
			750 – –

III. Public Works—*continued.*	Salaries.	Contingencies.	Total.
Town Surveyor:	£. s. d.	£. s. d.	£. s. d.
Town surveyor, Launceston	200 – –		
Three constables of waterworks, Hobart, at 1*s.* 9*d.* each per diem	95 16 3		
	295 16 3		
			295 16 3
Total Public Works £.			2,489 – –
IV. Judicial Department.			
Master of the Supreme Court	400 – –		
Registrar of ditto	600 – –		
Clerk of the court	300 – –		
Clerks to registrar: one at 150*l.*, two at 100*l.* each	350 – –		
Crier of the court	60 – –		
Two constables to the chief justice	63 17 6		
Houserent to chief justice	– –	250 – –	
Travelling expenses to judges and officers holding the Supreme Court at Launceston and Oatlands	– –	575 – –	
Witnesses' expenses on criminal trials	– –	1,250 – –	
Messengers: one to puisne judge, one to registrar, one office keeper, judges' chambers, at 52*l.* each	156 – –		
Office-rent to the master	– –	45 – –	
	1,929 17 6	2,120 – –	
			4,049 17 6
Law Officers of the Crown:			
Attorney-general	900 – –		
Solicitor-general	600 – –		
Crown solicitor	250 – –		
Clerk to attorney-general	150 – –		
Clerk to solicitor-general	130 – –		
Clerks to Crown solicitor: one at 140*l.*, and one at 100*l.*	240 – –		
Travelling expenses	– –	200 – –	
Rents of offices	– –	150 – –	
Two messengers at 52*l.* each	104 – –		
	2,374 – –	350 – –	
			2,724 – –
Court of Requests and Quarter Sessions:			
Chairman and commissioner	500 – –		
Clerks of the peace: one at 250*l.*, one at 200*l.*	450 – –		
Five deputy clerks of the peace in the interior, at 20*l.* each	100 – –		
Clerk to the clerk of the peace, Launceston	100 – –		
Registrars: one at 150*l.*, one at 100*l.*, and five at 20*l.* each	350 – –		
Summoning officers: one at 260*l.*, one at 150*l.*, one at 120*l.*, and four at 100*l.* each	930 – –		
Two criers of courts	65 – –		
Two bailiffs, Hobart Town, at 60*l.* each	120 – –		
Two ditto at Launceston, at 60*l.* each	120 – –		
Witnesses' expenses	– –	500 – –	
Travelling ditto	– –	200 – –	
	2,735 – –	700 – –	
			3,435 – –
Registrar of Deeds:			
Registrar of deeds	100 – –		
Clerk	180 – –		
	280 – –		
			280 – –

(*continued*)

Appendix, No. 7.

VAN DIEMEN'S LAND.

Estimated Expenditure, 1845.

IV. Judicial Department—*continued.*	Salaries. £. s. d.	Contingencies. £. s. d.	Total. £. s. d.
Sheriff's Department.			
Hobart Town:			
Sheriff	800 – –		
Under sheriff	300 – –		
Clerks: one at 150*l.* and one at 130*l.*	280 – –		
Bailiffs: two at 100*l.* each	200 – –		
Mileage and horse-hire	– – –	400 – –	
Court-house keeper at 3*l.* 6*d.* a day	63 17 6		
Messenger	52 – –		
	1,695 17 6	400 – –	
			2,095 17 6
Launceston:			
Under sheriff	300 – –		
Clerk	130 – –		
Bailiff	80 – –		
Court-house keeper	63 17 6		
Mileage and horse-hire	– – –	250 – –	
	573 17 6	250 – –	
			823 17 6
Gaols.			
Hobart Town:			
Gaoler	250 – –		
Under gaoler	70 – –		
Clerk	100 – –		
Two turnkeys: one at 50*l.*, one at 40*l.*	90 – –		
Messenger	15 – –		
Fourteen javelin men at 36*l.* 18*s.* 9*d.* each	517 2 6		
	1,042 2 6		
			1,042 2 6
Launceston:			
Gaoler	145 – –		
Under gaoler	70 – –		
Clerk	100 – –		
Turnkey	40 – –		
Messenger	15 – –		
Seven javelin-men at 36 *l.* 18 *s.* 9 *d.* each	258 11 3		
	628 11 3		
			628 11 3
In the Interior:			
One gaoler at Oatlands at 130*l.*, one at New Norfolk, 75*l.*; one at Campbell Town, 75*l.*; one at Richmond, 51*l.*; one at Longford, 51*l.*; and one at Swansea, 51 *l.*	433 – –		
Thirteen javelin-men at 1*s.* 9*d.* each per diem	415 3 9		
Six ditto at 36 *l.* 18*s.* 9*d.* each	221 12 6		
Allowance in lieu of lodging and fuel to five gaolers	– – –	136 – –	
	1,069 16 3	136 – –	
			1,205 16 3
Coroners' Inquests.			
Coroners presiding at inquests	– – –	257 10 –	
Attendance of medical men	– – –	286 3 –	
		543 13 –	
			543 13 –
Rations to persons confined in gaols and lock-up houses	– – –	2,500 – –	
			2,500 – –
Total Judicial Department £.			19,328 5 6

V. Ecclesiastical.	Salaries.	Contingencies.	Total.
Church of England.	£. s. d.	£. s. d.	£. s. d.
The Lord Bishop of Tasmania	800 – –		
House allowance	– – –	200 – –	
Forage allowance for two horses	– – –	109 10 –	
	800 – –	309 10 –	
Hobart Town:			1,109 10 –
One minister, Trinity	250 – –		
Ditto allowance as late rural dean	– – –	50 – –	
One minister, St. David's	250 – –		
One ditto, St. George's	200 – –		
House allowance to ditto	– – –	30 – –	
One minister, Goulburn-street, St. John the Baptist	200 – –		
House allowance to ditto	– – –	30 – –	
One minister, New Town	200 – –		
Forage allowance to ditto	– – –	54 15 –	
	1,100 – –	164 15 –	
Launceston:			1,264 15 –
One minister, St. John's parish	250 – –		
House allowance	– – –	100 – –	
One minister, Trinity Parish	200 – –		
House allowance	– – –	30 – –	
	450 – –	130 – –	
New Norfolk District:			580 – –
One minister	250 – –		
Allowance in lieu of fencing glebe	– – –	50 – –	
Forage allowance	– – –	54 15 –	
	250 – –	104 15 –	
Sorell District:			354 15 –
One minister	250 – –		
Allowance in lieu of fencing glebe	– – –	50 – –	
Forage allowance	– – –	54 15 –	
	250 – –	104 15 –	
Norfolk Plains District:			354 15 –
One minister	250 – –		
Allowance in lieu of fencing glebe	– – –	50 – –	
Forage allowance	– – –	54 15 –	
	250 – –	104 15 –	
Campbell Town District:			354 15 –
One minister	250 – –		
House allowance	– – –	100 – –	
Forage allowance	– – –	54 15 –	
	250 – –	154 15 –	
Richmond District:			404 15 –
One minister	200 – –		
House allowance	– – –	30 – –	
Forage allowance	– – –	54 15 –	
	200 – –	84 15 –	
Hamilton District:			284 15 –
One minister	200 – –		
House allowance	– – –	30 – –	
Forage allowance	– – –	54 15 –	
	200 – –	84 15 –	
Oatlands District:			284 15 –
One minister	200 – –		
Forage allowance	– – –	54 15 –	
	200 – –	54 15 –	
			254 15 –

(continued)

Appendix, No. 7.

VAN DIEMEN'S LAND.

Estimated Expenditure, 1845.

V. Ecclesiastical—*continued.* Church of England—*continued.*	Salaries. £. s. d.	Contingencies. £. s. d.	Total. £. s. d.
Morven District:			
One minister	200 – –		
Forage allowance	– – –	54 15 –	
	200 – –	54 15 –	254 15 –
Green Ponds District:			
One minister	200 – –		
House allowance	– – –	30 – –	
Forage allowance	– – –	54 15 –	
	200 – –	84 15 –	254 15 –
Waterloo Point District:			
One minister	200 – –		
House allowance	– – –	30 – –	
Forage allowance	– – –	54 15 –	
	200 – –	84 15 –	284 15 –
Clarence Plains District:			
One minister	200 – –		
House allowance	– – –	30 – –	
Forage allowance	– – –	54 15 –	
	200 – –	84 15 –	284 15 –
Westbury District:			
One minister	200 – –		
Forage allowance	– – –	54 15 –	
	200 – –	54 15 –	254 15 –
Pontville District:			
One minister	200 – –		
Forage allowance	– – –	54 15 –	
	200 – –	54 15 –	254 15
Bothwell District:			
One minister	200 – –		
House allowance	– – –	30 – –	
Forage allowance	– – –	54 15 –	
	200 – –	84 15 –	284 15 –
Avoca District:			
One minister	200 – –		
House allowance	– – –	30 – –	
Forage allowance	– – –	54 15 –	
	200 – –	84 15 –	284 15 –
George Town District:			
One minister	200 – –		
Forage allowance	– – –	54 15 –	
	200 – –	54 15 –	254 15
Perth District:			
One minister	200 – –		
House allowance	– – –	30 – –	
Forage allowance	– – –	54 15 –	
	200 – –	84 15 –	284 15 –
Brown's River District:			
One minister	200 – –		
House allowance	– – –	30 – –	
Forage allowance	– – –	54 15 –	
	200 – –	84 15 –	284 15 –

V. Ecclesiastical—*continued.*	Salaries.	Contingencies.	Total.
Church of England—*continued.*	£. s. d.	£. s. d.	£. s. d.
Circular Head District:			
One minister	200 – –		
House allowance	– – –	30 – –	
Forage allowance	– – –	54 15 –	
	200 – –	84 15 –	
			284 15 –
Secretary to the Lord Bishop of Tasmania	50 – –		
			50 – –
Total Church of England Department			£. 8,594 10 –
Church of Scotland.			
Hobart Town:			
One minister	400 – –		
Allowance in lieu of fencing glebe	– – –	50 – –	
Forage allowance	– – –	54 15 –	
One minister	200 – –		
House allowance	– – –	30 – –	
	600 – –	134 15 –	
			734 15 –
Launceston:			
One minister	250 – –		
House allowance	– – –	100 – –	
	250 – –	100 – –	
			350 – –
Macquarie River District:			
One minister	200 – –		
House allowance	– – –	30 – –	
Forage allowance	– – –	54 15 –	
	200 – –	84 15 –	
			284 15 –
Evandale District:			
One minister	200 – –		
Forage Allowance	– – –	54 15 –	
	200 – –	54 15 –	
			254 15 –
Sorell District:			
One minister	200 – –		
House allowance	– – –	30 – –	
Forage allowance	– – –	54 15 –	
	200 – –	84 15 –	
			284 15 –
O'Brien's Bridge District:			
One minister	200 – –		
House allowance	– – –	30 – –	
Forage allowance	– – –	54 15 –	
	200 – –	84 15 –	
			284 15 –
Bothwell District:			
One minister	200 – –		
House allowance	– – –	30 – –	
Forage allowance	– – –	54 15 –	
	200 – –	84 15 –	
			284 15 –
West Bank of the Tamar:			
One minister	200 – –		
House allowance	– – –	30 – –	
Forage allowance	– – –	54 15 –	
	200 – –	84 15 –	
			284 15 –
Probable increase of one minister	200 – –	84 15 –	
			284 15 –
Total Church of Scotland Department			£. 3,048 – –

(*continued*)

Appendix, No. 7.

VAN DIEMEN'S LAND.

Estimated Expenditure, 1845.

IV. Ecclesiastical—*continued.*	Salaries.	Contingencies.	Total.
Church of Rome.			
Hobart Town:	£. s. d.	£. s. d.	£. s. d.
One minister: head of Roman-catholic church in the colony	400 – –		
House allowance	– – –	100 – –	
Forage allowance	– – –	54 15 –	
Allowance in lieu of fencing glebe	– – –	50 – –	
Second minister: St. Joseph's	200 – –		
House allowance	– – –	30 – –	
	600 – –	234 15 –	
			834 15 –
Launceston:			
One minister	200 – –		
House allowance	– – –	30 – –	
	200 – –	30 – –	
			230 – –
Richmond District:			
One minister	200 – –		
House allowance	– – –	30 – –	
Forage allowance	– – –	54 15 –	
	200 – –	84 15 –	
			284 15 –
Total Church of Rome Department		£.	1,349 10 –
Missions.			
Wesleyan Mission:			
To be expended within the colony	– – –	500 – –	
			500 – –
Baptist Mission:			
Reverend H. Dowling, an acknowledged minister of the Baptist communion	150 – –		
			150 – –
Total of Missions		£.	650 – –
Total Ecclesiastical		£.	13,642 – –
VI. Schools.			
In aid of day schools throughout the colony	–	4,000 – –	
			4,000 – –
In aid of infant schools; viz. Hobart, 100 *l.*, Launceston, 50 *l.*	– – –	150 – –	
			150 – –
Total Schools		£.	4,150 – –
VII. Military.			
Commandant at Launceston at 7 *s.* 6 *d.* per day	136 17 6		
Aide-de-camp to His Excellency the Lieutenant-governor, at 9 *s.* 6 *d.* per diem	173 17 –		
Forage allowance	– – –	54 15 –	
Travelling expenses	– – –	100 – –	
	310 14 6	154 15 –	
Total Military		£.	465 9 6
VIII. Pensions.			
Payable in England:			
William Sorell, Esq., late Lieutenant-governor	500 – –		
Payable in the Colony:			
William Gunn, Esq., (loss of an arm)	70 – –		
Oliver Smith, late overseer	25 – –		

VIII. Pensions—*continued.*	Salaries.	Contingencies.	Total.
Payable in the Colony—*continued.*	£. s. d.	£. s. d.	£. s. d.
William Fletcher, late constable	10 – –		
John Beamont, Esq., late sheriff	160 – –		
John James Fenton, Esq., (loss of an eye by bushrangers)	50 – –		
John Baker, late district constable	25 – –		
Mrs. Ward, widow of district constable, murdered	30 – –		
James Belbin, late superintendent of slaughter houses	75 – –		
P. A. Mulgrave, Esq., late chairman of quarter sessions	300 – –		
	1,245 – –		
Total Pensions			£. 1,245 – –
IX. Pauperism.			
To reimburse Her Majesty's Government for rations to objects of charity, medicines and medical attendance to pauper invalids		3,000 – –	
Maintenance of children of free persons who are orphans in the Queen's Orphan Schools; 95 at 12 *l.* each		1,140 – –	
		4,140 – –	
Total Pauperism			£. 4,140 – –
X. Miscellaneous.			
Stationery and bookbinding		1,600 – –	
Newspapers		70 – –	
Fuel and light		1,200 – –	
Furniture for public offices		150 – –	
Office-keeper, Colonial office	120 – –		
Two messengers at the public offices, Launceston, at 20 *s.* each, per week	104 – –		
Stores		500 – –	
In aid of the Mechanics' Institute (to include house-rent), provided a like sum be raised by subscription for the objects of the institution		150 – –	
Salary for colonial services to the superintendent of the prisoners' barracks	100 – –		
Overseer of treadwheel for colonially convicted persons	100 – –		
House allowance to the superintendent of the Queen's Orphan Schools		100 – –	
Lighting the city of Hobart Town		600 – –	
Rents of Public Offices.			
Launceston:			
Customs, sheriff, clerk of the peace, post-office, and harbour-master		200 – –	
To meet unforeseen expenses		1,000 – –	
Mr. J. T. Harrison, as a reward for his brave and resolute conduct in defending his house and family, by a remission in the purchase of land		200 – –	
Miss Keach, for exemplary conduct in a similar cause, and by way of remission in the purchase of land		100 – –	
	424 – –	5,870 – –	
Total Miscellaneous			£. 6,294 – –

Appendix, No. 7.

VAN DIEMEN'S LAND.

Estimated Expenditure, 1845.

ESTIMATED EXPENSE of Departments Chargeable upon the Land Fund for the Year 1845.

	Salaries.	Contingencies.	Total.
Survey Department.	£. s. d.	£. s. d.	£. s. d.
Surveyor-general	800 – –		
Deputy surveyor-general	500 – –		
One assistant surveyor	500 – –		
Chief clerk	200 – –		
Ditto personal allowance	– – –	50 – –	
Ditto for selling Crown lands	– – –	30 – –	
Clerk of the peace, Launceston, for ditto	– – –	30 – –	
Draftsmen: one at 250 *l.*, one at 200 *l.*, and one at 150 *l.*	600 – –		
Clerks: one at 130 *l.*, and one at 100 *l.*	230 – –		
Messenger	52 – –		
	2,882 – –	110 – –	2,992 – –
Commissioners for investigating Titles to Land.			
Clerk	150 – –		
Messenger	52 – –		
Contingencies	– – –	50 – –	
	202 – –	50 – –	252 – –
Aborigines.			
Superintendent and medical officer	300 – –		
Coxswain and overseer	100 – –		
Sub-storekeeper at 1 *s.* per diem	18 5 –		
Provisions, clothing, &c.	– – –	1,000 – –	
Freight of stores, &c. to Flinders' Island	– – –	80 – –	
	418 5 –	,080 – –	1,498 5 –
Total Charge on the Land Fund £.			4,742 5 –

ESTIMATE of the Probable Amount of Revenue for the Year 1845.

	£. s. d.	£. s. d.
Ordinary:		
Customs	67,373 – –	
Post-office	7,650 – –	
Licences	8,330 – –	
Quit-rents	3,000 – –	
Rents of government property	450 – –	
Fees of public offices	10,000 – –	
Markets	900 – –	
Ferries	1,700 – –	
Total of Ordinary Revenue £.		99,403 – –
Extraordinary:		
Proceeds of sale of government property, and miscellaneous receipts	450 – –	
Proceeds of sale of Crown lands, after deducting a moiety of the gross proceeds for the purposes of immigration, and paying the expenses of survey, management, and sale, in pursuance of the Act of Parliament 5 & 6 Vict. c. 36	—	
Grazing licences, &c.	2,332 – –	
Total of Extraordinary Revenue £.		2,782 – –
Total £.		102,185 – –

Colonial Secretary's Office, 29 July 1844.

J. E. Bicheno, Colonial Secretary.

Estimated Expenditure, 1845.

WAYS and MEANS for the Civil Service of the Government of *Van Diemen's Land*, together with the Probable EXPENDITURE for the Year 1845.

	£.	s.	d.
Probable Expenditure of 1845, as per Estimate - - - - - - - -	116,664	5	7
Probable Revenue of 1845, being the Ways and Means for that year - -	102,185	–	–
Probable Excess of Expenditure over the Revenue, and to be provided for	14,479	5	7
Probable Excess of Expenditure over the Revenue during 1844, as shown by Explanatory Statement (A.) - - - - - - - - -	45,278	17	2
Probable Balance against the Colony on 31st December 1845 - - £.	59,758	2	9

Colonial Secretary's Office, 29 July 1844.

J. E. Bicheno, Colonial Secretary.

(A.)—EXPLANATORY STATEMENT.

	£.	s.	d.	£.	s.	d.
Balance of 1842 available for the service of the year 1843 -	34,267	13	3			
Actual Revenue of 1843 - - - - - - - - -	119,199	8	7			
Total for 1843 - - - £.				153,467	1	10
Expenditure of 1843 - - - - - - - - - - - -				150,776	19	–
Balance of 1843 available for the service of the year 1844 - - - -				2,690	2	10
Estimated Revenue of 1844 at this date, July - - - - - - - -				116,095	–	–
				118,785	2	10
Probable Expenditure of 1844 estimated at this date - - - - - - -				164,064	–	–
Probable Excess of the Expenditure over the Estimate to be provided for, £.				45,278	17	2

Colonial Secretary's Office, 29 July 1844.

J. E. Bicheno, Colonial Secretary.

SUMS required to supply Deficiencies, and to cover Expenses, not provided for in the Estimate of EXPENDITURE for the Year 1843.

	£.	s.	d.
His Excellency the Lieutenant-governor and judges - - - - - - -	135	8	2
Establishment of his Excellency the Lieutenant-governor - - - - - -	553	18	7
Colonial secretary - - - - - - - - - - - - - -	117	15	8
Colonial treasurer and collector of internal revenue - - - - - - -	444	–	10
Markets and inspector of weights, &c. - - - - - - - - -	3	17	6
Colonial auditor - - - - - - - - - - - - - -	40	–	–
Customs - - - - - - - - - - - - - - -	100	11	5
Police - - - - - - - - - - - - - - -	737	14	10
Registrar of births, deaths, &c. - - - - - - - - - -	144	5	–
Inspector of stock - - - - - - - - - - - - -	4	19	1
Road department - - - - - - - - - - - - - -	2,037	4	–
Public works - - - - - - - - - - - - - -	479	2	9
Town surveyor - - - - - - - - - - - - - -	120	16	9
Supreme Court - - - - - - - - - - - - - -	533	2	2
Gaols - - - - - - - - - - - - - - -	32	10	9
Inquests - - - - - - - - - - - - - - -	7	15	–
Church of Scotland - - - - - - - - - - - - -	516	9	11
Baptist mission - - - - - - - - - - - - - -	87	10	–
Queen's College - - - - - - - - - - - - - -	150	–	–
Day schools - - - - - - - - - - - - - - -	178	19	9
Stationery and bookbinding - - - - - - - - - - - -	437	16	10

(*continued*)

Appendix, No. 7.

VAN DIEMEN'S LAND.

Estimated Expenditure, 1845.

Sums required to supply Deficiencies, &c.—*continued.*

	£.	s.	d.
Fuel and light	289	13	3
Ferries	3	10	10
Stores	3,175	3	11
Superintendent of convicts and house of correction	100	–	–
Taking the census	437	1	–
Rent of public offices	160	19	11
Repayment of interest "Lord *v.* Knopwood"	44	10	7
Messenger's pay	52	14	10
Transferred to convict funds for erecting vault at the Old Treasury	180	9	–
Towards building the penitentiary chapel at Launceston	220	8	11
Rations to gaols and lock-up houses	1,175	2	10
Repayment of advances in England to colonial agent	5,500	–	–
Moiety expense of signal stations	66	19	10
Rations to assignable convicts	188	16	8
Bricks and piles for new wharves	642	19	2
Rations to persons in barracks	118	1	4
Loss upon the sale of dollars	234	19	8
£.	19,455	10	9

Less the Amount of the following Sums voted, but not expended, for the following Departments and Services.

	£.	s.	d.
Councils	11	16	2
Colonial gardens	44	18	–
Post office	1,182	18	–
Mounted police	90	15	5
Harbour-masters, &c.	4,814	–	7
Government printer	11	9	–
Colonial agent	200	–	–
Department of convict discipline	143	2	8
Law officers	45	10	4
Courts of requests	150	18	9
Sheriff	358	6	6
Church of England	1,120	3	2
——— Rome	854	5	–
Wesleyan mission	25	–	–
Queen's Orphan Schools	1,565	5	11
Military	87	8	–
Pensions	639	10	5
Public buildings, bridges, &c.	6,287	5	2
Newspapers	16	8	–
Furniture for public offices	78	9	–
Pay of office keepers	82	14	11
Transfers to convict funds for rations, medicines, and medical attendance to free pauper patients in colonial hospitals, and objects of charity	874	12	2
Ditto for rations issued to convicts in colonial departments	520	15	10
Lighting the town of Hobart	139	17	3
Unforeseen expenses	1,136	17	4
To provide for the increase to salaries of the clerks in the public offices	980	–	–
£.	21,462	8	3
Deduct Amount required to supply the Deficiencies	19,455	10	9
Under the Vote	2,006	17	6

Colonial Secretary's Office, 29 July 1844.

J. E. Bicheno, Colonial Secretary.

Appendix, No. 7.

VAN DIEMEN'S LAND.

Expenditure for Convict Services, 1845-46.

ESTIMATE of the Probable EXPENDITURE for CONVICT SERVICES for 365 Days for the period commencing the 1st April 1845 and ending 31st March 1846, to be defrayed from the Commissariat Chest at *Van Diemen's Land*, under the authority of his Excellency the Lieutenant-Governor.

	Salaries and Money Allowances.	Contingencies.	Total.
1. COMPTROLLER-GENERAL'S DEPARTMENT.	£. s. d.	£. s. d.	£. s. d.
Comptroller-general	1,000 – –		
Travelling allowance	200 – –		
Forage allowance for one horse	27 7 6		
	1,227 7 6		1,227 7 6
Assistant comptroller	400 – –		
One clerk at	190 – –		
One ditto at	180 – –		
Two ditto at 150*l.* per annum each	300 – –		
Three ditto at 120*l.* per annum each	360 – –		
Two ditto at 110*l.* each	220 – –		
Allowance to a clerk for extra work on post evenings	26 – –		
	1,676 – –		1,676 – –
Registrar	300 – –		
One chief clerk at 200*l.*, and 50*l.* extra for duties connected with the preparation of instruments of pardon	250 – –		
Four clerks at 120*l.* each	480 – –		
One ditto at	100 – –		
Three ditto at 90*l.* each	270 – –		
One writer at 3*s.* per day	54 15 –		
Extra allowance to four clerks at 18*l.* each for extra duties on arrival of convict ships	72 – –		
	1,526 15 –		1,526 15 –
One office-keeper for the above establishments	78 – –		
Two messengers at 52*l.* each	104 – –		
One bookbinder (a probation pass-holder)	9 2 6		
Office rent for comptroller-general, assistant comptroller, registrar and storekeeper	– – –	300 – –	
Printing	– – –	150 – –	
	191 2 6	450 – –	641 2 6
Storekeeper	300 – –		
One clerk at	160 – –		
Three ditto at 120*l.* each	360 – –		
One officer messenger at 9*l.* 2*s.* 6*d.* (probation pass-holder)	9 2 6		
Two store porters and labourers at 52*l.* each	104 – –		
Printing	– –	30 – –	
	933 2 6	30 – –	963 2 6
2. PROBATION STATIONS.—Twenty, each to consist of Four Hundred Men.			
Coal Mines:			
One superintendent at 13*s.* per diem	237 5 –		
One senior assistant at 6*s.* 6*d.* ditto	118 12 6		
Four assistants at 4*s.* 6*d.* ditto each	328 10 –		
Six overseers at 4*s.* ditto each	438 – –		
One storekeeper at 5*s.* ditto	91 5 –		
	1,213 12 6		1,213 12 6
Carried forward	– – –	– – £.	7,248 – –

Appendix, No. 7.

VAN DIEMEN'S LAND.

Expenditure for Couvict Services, 1845–46.

	Salaries and Money Allowances.	Contingencies.	Total.
2. Probation Stations—*continued.*	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	- - -	- - -	7,248 – –
At each of the Four Stations where the Separate System will be carried on, there would be:—			
Four superintendents at 10 *s.* per diem each -	730 – –		
Four senior assistants at 6 *s.* ditto - - -	438 – –		
12 assistants at 4 *s.* ditto - - - -	876 – –		
12 overseers at 3 *s.* 6 *d.* ditto - - -	766 10 –		
Four storekeepers at 4 *s.* 6 *d.* ditto - -	328 10 –		
	3,139 – –		3,139 – –
At the remaining Fifteen Stations there would be:—			
15 superintendents at 10 *s.* per diem each -	2,737 10 –		
15 senior assistants at 6 *s.* ditto - - -	1,642 10 –		
30 assistants at 4 *s.* ditto - - - -	2,190 – –		
45 overseers at 3 *s.* 6 *d.* ditto - - -	2,874 7 6		
15 storekeepers at 4 *s.* 6 *d.* ditto - - -	1,231 17 6		
	10,676 5 –		10,676 5 –
3. Five Hiring Depots and one Invalid Depot.			
Six superintendents in charge at 120 *l.* per annum each - - - - - - -	720 – –		
Six assistants at 4 *s.* per diem each - -	438 – –		
Six storekeepers at 4 *s.* 6 *d.* ditto - - -	492 15 –		
Eighteen sub-overseers at 6 *d.* ditto - -	164 5 –		
	1,815 – –		1,815 – –
4. Male Prisoners' Barracks, Hobart Town.			
One superintendent at - - - - - -	250 – –		
One clerk at - - - - - - -	100 – –		
One ditto of victualling accounts at - -	120 – –		
One miller at - - - - - - -	54 15 –		
One turnkey at - - - - - - -	100 – –		
One under ditto at - - - - - -	80 – –		
One gatekeeper at - - - - - -	100 – –		
One overseer treadmill at - - - -	100 – –		
One clerk to Trinity Church (probation pass-holder) - - - - - - - -	9 2 6		
One clock regulator - - - - - -	15 – –		
One cook and baker, each 9 *l.* 2 *s.* 6 *d.* per annum (probation pass-holder) - - -	18 4 6		
18 constables, stationary, 18 ditto, escort, (36) at 1 *s.* 9 *d.* per diem each - - -	1,149 15 –		
Rent of a building opposite the Penitentiary, used as an ophthalmic ward and store -	- - -	50 – –	
	2,096 17 –	50 – –	2,146 17 –
Launceston.			
One superintendent of convicts at - - -	150 – –		
Forage for one horse - - - - - -	27 7 6		
One clerk at - - - - - - -	110 – –		
One ditto at - - - - - - -	100 – –		
One office messenger - - - - - -	52 – –		
	439 7 6		439 7 6
Male Prisoners' Barracks, Launceston.			
One superintendent at - - - - - -	100 – –		
One overseer of treadmill at - - - -	80 – –		
One gatekeeper at - - - - - -	75 – –		
One overseer of stonebreakers at 3 *s.* per diem	54 15 –		
One watchman over treadmill at 6 *d.* per diem	9 2 6		
	318 17 6		318 17 6
Carried forward - - -	- - -	- - £.	25,783 7 –

	Salaries and Money Allowances.	Contingencies.	Total.
	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	- - -	- - -	25,783 7 –
5. Female Probation Establishment, H. M. S. Anson.			
Superintendents and medical officer (Dr. and Mrs. Bowden) - - - - - - -	800 – –		
Chaplain - - - - - - - -	250 – –		
Two assistants and teachers at 75 *l.* each -	150 – –		
Cook and housekeeper - - - - -	60 – –		
Laundress - - - - - - - -	52 – –		
Principal female warder - - - -	60 – –		
Ten assistant warders at 44 *l.* each - -	440 – –		
Four male warders at 60 *l.* each - - -	240 – –		
Officer in charge of the ship at 5 *s.* per diem -	91 5 –		
Six boatmen at 30 *l.* each - - - -	180 – –		
	2,323 5 –		2,323 5 –
6. Brickfields Female Hiring Depot.			
Superintendent and matron - - - -	120 – –		
One gatekeeper - - - - - -	60 – –		
Two constables at 1 *s.* 9 *d.* each per diem -	63 17 6		
	243 17 6		243 17 6
Female Hiring Depot, Launceston.			
Superintendent and matron - - - -	100 – –		
Gatekeeper - - - - - - -	50 – –		
Two constables at 1 *s.* 9 *d.* each per diem -	63 17 6		
	213 17 6		213 17 6
7. Cascade Factory and Female House of Correction, Hobarton.			
One superintendent at - - - - -	150 – –		
One matron at - - - - - -	50 – –		
One instructress at - - - - -	80 – –		
One ditto needle-work at - - - -	70 – –		
Two overseers (man and wife) at - - -	100 – –		
One clerk at - - - - - - -	100 – –		
One assistant ditto at 6 *d.* per diem - -	9 2 6		
One overseer of crime class at - - -	65 – –		
Two gatekeepers (man and wife) at - -	60 – –		
One night-watchman at - - - -	60 – –		
One overseer of blanket manufactory at -	80 – –		
Fuller, blanket mill, at - - - - -	10 – –		
Four blanket weavers at 6 *d.* per diem each -	36 10 –		
One van constable at 1 *s.* 9 *d.* ditto - -	31 18 9		
One searcher of females at Hobart Town -	25 – –		
Forage in kind for van horse - - -	- - -	27 7 6	
	927 11 3	27 7 6	954 18 9
Female Factory and House of Correction, Launceston.			
Superintendent and matron - - - -	125 – –		
Instructress - - - - - - -	80 – –		
Clerk - - - - - - - -	8 0 – –		
Gatekeeper - - - - - - -	40 – –		
	325 – –		325 – –
8. Infant Asylum Dynnyrne House.			
Matron - - - - - - - -	100 – –		
Gatekeeper - - - - - - -	36 10 –		
Night watchman - - - - - -	60 – –		
Two constables at 31 *l.* 18 *s.* 9 *d.*, or 1 *s.* 9 *d.* per diem each - - - - - -	63 17 6		
	260 7 6		260 7 6
Carried forward - - -	- - -	- - £.	30,104 13 3

Appendix, No. 7.

VAN DIEMEN'S LAND.

Expenditure for Convict Services, 1845-46.

	Salaries and Money Allowances.			Contingencies.			Total.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
Brought forward - - -	-	-	-	-	-	-	30,104	13	3
9. Queen's Orphan Schools.									
One superintendent - - - - - -	300	–	–						
One chaplain (Church of England) - -	100	–	–						
One Roman-catholic religious instructor -	50	–	–						
Physician - - - - - - - -	150	–	–						
Purveyor - - - - - - - -	150	–	–						
Teacher of psalmody - - - - -	50	–	–						
Master male school - - - - -	150	–	–						
Matron ditto - - - - - - -	50	–	–						
Beadle and carpenter - - - - -	60	–	–						
Under beadle and constable - - - -	20	–	–						
Three nurses at 18 *l.* each - - - -	54	–	–						
Matron female school - - - - -	130	–	–						
Schoolmistress - - - - - - -	60	–	–						
Assistant ditto - - - - - - -	50	–	–						
Assistant mistress for infants - - - -	18	–	–						
Two nurses at 18 *l.* each - - - -	36	–	–						
Two hospital ditto at ditto - - - -	36	–	–						
Cook at ditto - - - - - - -	18	–	–						
Laundress at ditto - - - - - -	18	–	–						
Baker at ditto - - - - - - -	50	–	–						
Shoemaker at ditto - - - - - -	60	–	–						
Tailor at ditto - - - - - - -	60	–	–						
Gardener at ditto - - - - - - -	20	–	–						
Three farm labourers at 9 *l.* 2 *s.* 6 *d.* each -	27	7	6						
	1,717	7	6				1,717	7	6
10. Visiting Magistrates.									
One at 10 *s.* per diem - - - - -	182	10	–						
Forage for one horse - - - -	27	7	6						
Seven at 10 *s.* per diem each - - -	1,277	10	–						
One at 7 *s.* 6 *d.* per diem - - - -	136	17	6						
Forage for one horse - - - -	27	7	6						
Two at 7 *s.* 6 *d.* per diem each - - -	273	15	–						
Four at a mileage of 43 *l.* 15 *s.* each - -	175	–	–						
	2,100	7	6				2,100	7	6
11. Medical Department.									
One deputy inspector-general of hospitals -	237	5	–						
Lodging money - - - - -	120	–	–						
Charge pay 5 *s.* per diem - - - -	91	5	–						
Forage for two horses at 27 *l.* 7 *s.* 6 *d.* each	54	15	–						
Allowance for servant, 1 *s.* per diem -	18	5	–						
Second class staff surgeon - - - -	118	12	6						
Lodging money - - - - -	90	–	–						
Forage for one horse - - - -	27	7	6						
Allowance in lieu of servant, 1 *s.* per diem	18	5	–						
Two staff assistant surgeons, 73 *l.* each - -	146	–	–						
Lodging money to one - - - -	70	–	–						
Forage allowance to one - - -	27	7	6						
Allowance for servant, 1 *s.* per diem each -	36	10	–						
One colonial assistant surgeon - - -	273	15	–						
Lodging money - - - - -	50	–	–						
Forage for one horse - - - -	27	7	6						
Two colonial assistant surgeons, 228 *l.* 2 *s.* 6 *d.* each	456	5	–						
Lodging money, 50 *l.* each - - -	100	–	–						
Forage for one horse, 27 *l.* 7 *s.* 6 *d.* each -	54	15	–						
One house surgeon, 10 *s.* per diem - - -	182	10	–						
One medical clerk, 9 *s.* 6 *d.* per diem, to act as deputy purveyor * - - - - - -	173	7	6						
Lodging money - - - -	70	–	–						
Forage for one horse - - - -	27	7	6						
Allowance in lieu of servant - - -	18	5	–						
Carried forward - - - £.	2,489	5	–	-	-	-	33,922	8	3

* To draw the pay and allowances of acting deputy purveyor only in the event of the approval of the Right hon. the Secretary of State. Until that is known, the pay and allowances of medical clerk not to be exceeded.

	Salaries and Money Allowances.	Contingencies.	Total.
	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	2,489 5 –	- - -	33,922 8 3
*Acting apothecary - - - - - -	200 15 –		
Clerk to the principal medical officer - -	160 – –		
Hospital clerk - - - - - - -	82 2 6		
Matron - - - - - - -	75 – –		
Porter in purveyor's stores - - - -	60 – –		
Two gatekeepers, each 50 *l.* - - - -	100 – –		
One messenger - - - - - - -	52 – –		
One colonial assistant-surgeon, New Norfolk	182 10 –		
Lodging money - - - - - -	50 – –		
Forage for one horse - - - -	27 7 6		
One sub-assistant surgeon, New Norfolk -	182 10 –		
Matron - - - - - - - -	75 – –		
Dispenser - - - - - - - -	82 2 6		
Clerk - - - - - - - - -	63 17 6		
Head keeper - - - - - - -	54 15 –		
Two under-ditto, at 27 *l.* 7 *s.* 6 *d.* each - -	54 15 –		
Nurse - - - - - - - -	36 10 –		
Gatekeeper - - - - - - - -	36 10 –		
Superintendent invalid station - - -	110 – –		
Overseer ditto - - - - - -	36 10 –		
Four colonial assistant-surgeons, at 10 *s.* per diem each - - - - - - -	730 – –		
One ditto lodging allowance - - -	50 – –		
One ditto - - ditto - - - -	26 – –		
Two ditto, forage allowance, 27 *l.* 7 *s.* 6 *d.* each	54 15 –		
† Eight probationary assistant-surgeons, at 10 *s.* per diem each - - - - -	1,460 – –		
Six ditto ditto, at 7 *s.* 6 *d.* ditto - - -	821 5 –		
One sub ditto ditto, at 7 *s.* 6 *d.* ditto - -	136 17 6		
Dispenser - - - - - - - -	50 – –		
Clerk - - - - - - - - -	73 – –		
Matron - - - - - - - -	20 – –		
† One assistant-surgeon, at 10 *s.* per diem -	182 10 –		
Twelve dispensers at probation stations, at 6 *d.* per diem each - - - - - -	109 10 –		
‡ Forty attendants at the several hospitals -	365 – –		
Two nurses at New Norfolk, at 1*s.* p' diem each	36 10 –		
One clerk at Port Arthur, at 3 *s.* 6 *d.* per diem	63 17 6		
Hospital rent at Launceston - - -	- - -	350 – –	
Ditto at Oatlands - - - - - -	- - -	35 – –	
Office rent, principal medical officer - -	- - -	30 – –	
Travelling expenses, ditto - - - -	- - -	50 – –	
	8,390 15 –	465 – –	
12. Marine Department.			8,855 15 –
Port officer - - - - - - - -	250 – –		
One clerk - - - - - - - -	150 – –		
One messenger - - - - - - -	52 – –		
One officer at signal station, Mount Nelson, half salary (the other half paid by the colony) -	25 – –		
Overseer of boats (water bailiff) - - -	55 – –		
Two coxswains, at 40 *l.* each - - -	80 – –		
One ditto at Waterloo Point - - -	40 – –		
Twenty-four probation pass-holders, at 8 *l.* each	192 – –		
One coxswain Maria Island boat - - -	50 – –		
Three seamen, at 36 *l.* each - - - -	108 – –		
Three probation pass-holders, at 8 *l.* each -	24 – –		
	1,026 – –		1,026 – –
Carried forward - - -	- - -	- - - £.	43,804 3 3

* This amount of pay to be drawn only in the event of the approval of the Right honourable the Secretary of State. Until that is known, the ordinary pay at 125 *l.* per annum not to be exceeded.

† 10 *s.* per day, although estimated for, will only be issued in those cases where the assistant-surgeons visit two probation or road stations at a distance from each other which compels them to keep a horse; in other cases, where the duties are confined to one station, 7 *s.* 6 *d.* will only be the charge.

‡ Attendants are estimated for according to the military regulations, viz. one for every 10 patients; and none will be employed on pay where the services of men who have served two-thirds of their period of probation can be obtained.

Appendix, No 7.

VAN DIEMEN'S LAND.

Expenditure for Convict Services, 1845–46.

	Salaries and Money Allowances.			Contingencies.			Total.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
Brought forward - - -	-	-	-	-	-	-	43,804	3	3
12. Marine Department—*continued.*									
Schooner "Mary," 150 tons.									
Master - - - - - - - - -	150	–	–						
Mate - - - - - - - - -	72	–	–						
One boatswain or second mate - - -	45	–	–						
Two petty officers at 42 *l.* each - - -	84	–	–						
Eight seamen, at 36 *l.* each - - - -	288	–	–						
One boy - - - - - - - - -	12	–	–						
	651	–	–				651	–	–
Barque "Lady Franklin," 300 tons.									
Master - - - - - - - - -	150	–	–						
First mate - - - - - - - - -	72	–	–						
Second mate - - - - - - - -	60	–	–						
Twelve seamen, at 36 *l.* each - - -	432	–	–						
Cook, carpenter, and four boys, at 12 *l.* each	72	–	–						
	786	–	–				786	–	–
Brig "Isabella," 160 tons.									
Master - - - - - - - - -	150	–	–						
First mate - - - - - - - - -	72	–	–						
Second mate - - - - - - - -	60	–	–						
Seven seamen, at 36 *l.* each - - - -	252	–	–						
Cook - - - - - - - - -	12	–	–						
	546	–	–				546	–	–
13. Penal Settlement, Port Arthur.									
One commandant - - - - - -	500	–	–						
Forage for one horse - - - -	27	7	6						
One clerk - - - - - - - - -	100	–	–						
One ditto - - - - - - - - -	94	15	–						
One ditto, receiving and issuing stores - -	100	–	–						
One chaplain, Port Arthur - - - -	200	–	–						
One catechist, Point Puer - - - -	150	–	–						
One ditto, Roman-catholic, Port Arthur -	100	–	–						
One schoolmaster ditto - - - -	100	–	–						
One Roman-catholic religious instructor -	200	–	–						
Forage for one horse - - - - -	27	7	6						
Superintendent dockyard - - - -	91	5	–						
Ditto, Port Arthur - - - - -	200	–	–						
Ditto erecting treadmill - - - -	200	–	–						
One clerk at 5 *s.* per diem - - - -	91	5	–						
One ditto at 2 *s.* ditto - - - - -	36	10	–						
One muster master - - - - -	76	10	–						
One clerk of the lumber yard, at 3 *s.* per diem	54	15	–						
Overseer of shoemakers - - - -	70	–	–						
Ditto carpenters, at 4 *s.* per diem - -	73	–	–						
Ditto Government garden - - -	50	–	–						
Ditto chain gang, at 3 *s.* per diem - -	54	15	–						
Ditto railroad, at 3 *s.* per diem - -	54	15	–						
Ditto No. 1 carrying gang, at 3 *s.* 6 *d.* per diem - - - - - - - -	63	17	6						
Ditto No. 2 ditto ditto, at 2 *s.* 6 *d.* ditto -	45	12	6						
Ditto No. 3 ditto ditto, at 2 *s.* 6 *d.* ditto -	45	12	6						
Ditto crime class, at 2 *s.* 6 *d.* ditto - -	45	12	6						
Ditto quarry gang, at 2 *s.* 6 *d.* ditto - -	45	12	6						
Ditto blacksmiths, at 3 *s.* ditto - - -	54	15	–						
Ditto wood gang, at 3 *s.* 6 *d.* ditto - -	63	17	6						
Ditto masons, at 2 *s.* 6 *d.* ditto - - -	45	12	6						
Ditto brickmakers, at 3 *s.* ditto - - -	54	15	–						
Ditto water gang, at 3 *s.* ditto - - -	54	15	–						
Ditto cookhouse, at 3 *s.* ditto - - -	54	15	–						
Ditto bakehouse, at 2 *s.* ditto - - -	36	10	–						
One superintendent, Point Puer - - -	200	–	–						
One ditto ditto gaol - - - - -	120	–	–						
Carried forward - - - £.	1,956	7	6	-	-	-	45,787	3	3

	Salaries and Money Allowances.	Contingencies.	Total.
	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	1,956 7 6	- - -	45,787 3 3
One overseer of shoemakers - - - -	85 - -		
Ditto - - tailors - - - - -	55 - -		
Ditto - - carpenters - - - -	85 - -		
Ditto - - coopers - - - -	100 - -		
Ditto - - government garden - -	85 - -		
Ditto - - boatbuilders - - - -	75 - -		
Ditto - - cookhouse at 3*s.* 6*d.* per diem	63 17 6		
Ditto - - blacksmiths at 3*s.* 6*d.* ditto -	63 17 6		
Clerk superintendent's office at 3*s.* 6*d.* ditto -	63 17 6		
Storekeeper at 3*s.* 6*d.* ditto - - - -	63 17 6		
Three assistant superintendents at Point Puer gaol at 3*s.* each per diem - - - -	164 5 -		
One chief constable - - - - -	100 - -		
One district ditto, Lagoon Bay - - -	30 - -		
One senior ditto Norfolk Bay at 1*s.* 6*d.* per diem	27 7 6		
Forty-nine petty ditto ditto at 1*s.* per diem each	894 5 -		
Fifteen petty constables for signal stations at 1 *s.* per diem - - - - - - -	273 15 -		
One ditto ditto in charge of Ralph's Bay Neck at 1*s.* 6*d.* per diem - - - - -	27 7 6		
Coxswain of the mines launch - - -	50 - -		
Ditto - - commandant's boat - -	42 - -		
Ditto - - Boat Island ditto - - -	42 - -		
Three boatmen ditto at 42*l.* per annum each -	126 - -		
Coxswain of the "Fuzileer" - - -	50 - -		
Three seamen in ditto at 30*l.* per annum each -	90 - -		
Coxwain of the "Swallow" - - - -	50 - -		
Ditto - - No. 1 meat boat - - -	42 - -		
Ditto - - officer commanding troops at 10*d.* per diem - - - - -	15 4 2		
One seaman to "Swallow" - - - -	36 - -		
Two ditto ditto at 1*s.* each per diem - -	36 10 -		
	6,420 16 8		
Less,			
Probable amount to be received into the military chest from private individuals for boots and shoes made and repaired, convicts on loan, hay, straw, &c. &c., averaged from the past year - - - - - - - -	500 - -		
	5,920 16 8		5,920 16 8
14. Establishment for Religious Instruction, &c.			
One religious instructor at Hobart Town	200 - -		
Lodging allowance - - - -	50 - -		
One religious instructor for the hospitals, Hobart Town - - - - - - -	100 - -		
One ditto at Launceston - - - - -	200 - -		
Lodging allowance - - - -	50 - -		
One religious instructor, coal mines - -	200 - -		
One ditto, Maria Island - - - -	200 - -		
One ditto, Jerusalem - - - - -	200 - -		
One ditto, Jericho - - - - -	200 - -		
One catechist, Broad Marsh - - - -	150 - -		
One ditto, Rocky Hills - - - - -	150 - -		
One ditto, Fingal and St. Mary's Pass - -	150 - -		
Forage for a horse - - - - -	27 7 6		
One ditto, Westbury and Deloraine - -	150 - -		
Forage for a horse - - - -	27 7 6		
One ditto, South Port - - - - -	150 - -		
One ditto, Victoria Valley and Seven Mile Creek - - - - - - - -	150 - -		
Forage for a horse - - - -	27 7 6		
One schoolmaster, Brown's River - - -	150 - -		
One ditto, Impression Bay - - - -	100 - -		
One ditto, Wedge Bay - - - - -	100 - -		
Allowance to district clergyman for attending the lunatic asylum at New Norfolk - -	50 - -		
Carried forward - - - £.	2,782 2 6	- - -	51,707 19 11

Appendix, No. 7.

VAN DIEMEN'S LAND.

Expenditure for Convict Services, 1845–46.

	Salaries and Money Allowances.	Contingencies.	Total.
	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	2,782 2 6	- - -	51,707 19 11
14. Establishment for Religious Instruction, &c.—*continued.*			
One itinerating Roman-catholic religious instructor - - - - - - - - -	200 – –		
Lodging allowance - - - - -	30 – –		
Forage for a horse - - - - -	27 7 6		
	3,039 10 –		3,039 10 –
15. Retired Allowances.			
Late principal superintendent of convicts -	300 – –		
Late commandant at Tasman's Peninsula -	100 – –		
Late superintendent of convict writers - -	75 – –		
Late chief constable at Port Arthur - -	50 – –		
	525 – –		525 – –
16. Royal Engineer Department.			
For works and repairs to convict buildings -	2,000 – –		
Repairs of vessels and boats of marine - -	300 – –		
Six acting foremen of works, at 150 *l.* per annum each - - - - - - - -	900 – –		
One clerk at 7 *s.* 6 *d.* per diem - - -	136 17 6		
Three overseers at 4 *s.* 8 *d.* per diem each -	255 10 –		
Six ditto at 1 *s.* ditto - - - - -	109 10 –		
Three messengers at 52 *l.* each - - -	156 – –		
Forage for one horse to two foremen of works, 27 *l.* 7 *s.* 6 *d.* each - - - - - -	54 15 –		
Lodging money - - - - - - -	50 – –		
	3,962 12 6		3,962 12 6
17. Miscellaneous.			
One flagellator, at Ross Chain Gang, at 6 *d.* per diem - - - - - - - - -	9 2 6		
One storekeeper, in charge of convict stores at Oatlands, at 2 *s.* 6 *d.* per diem - -	45 12 6		
Two constables at Maria Island, at 1 *s.* 9 *d.* each per diem - - - - - - -	63 17 6		
One hop cultivator at ditto (probation pass-holder) - - - - - - - - -	11 – –		
Salary to secretary to committee of officers for reviewing expenditure - - - -	50 – –		
Ditto to officer commanding the troops in Tasman's Peninsula, 5 *s.* per diem - -	91 5 –		
Four clerks assisting in commissariat duties in Tasman's Peninsula, each 5 *s.* per diem (approved by the Lords of the Treasury) -	365 – –		
One ditto at the coal mines, at 4 *s.* 6 *d.* per diem (ditto) - - - - - - - -	82 2 6		
Forage allowance for a horse to commissariat officer in charge of duties in the Southern District (ditto) - - - - - -	27 7 6		
Ditto, Eastern District (ditto) - - -	27 7 6		
Ditto, Central District (ditto) - - -	27 7 6		
Ditto, Tasman's Peninsula (ditto) - - -	27 7 6		
Ditto to the deputy ordnance storekeeper for convict duties - - - - - - - -	27 7 6		
Three messengers for commissariat in Hobart Town, at 52 *l.* each per annum - - -	156 – –		
One ditto at Launceston - - - -	52 – –		
One ditto for the commissary of accounts -	52 – –		
One ditto for the ordnance department - -	52 – –		
Postage of letters for the several public departments of the Home Government - -	- - -	1,500 – –	
One wharfinger in charge of the coal wharf at the mines - - - - - - - -	64 15 –		
One miller superintending grinding wheat at the mill at Port Arthur - - - -	80 – –		
Rewards for the apprehension of absconded convicts - - - - - - - - -	- - -	1,500 – –	
Coroner's and surgeon's fees on inquests held on convicts - - - - - - - -	- - -	300 – –	
Allowance to constables and others whilst in pursuit of bushrangers and absconders, at 9 *d.* each per diem, in lieu of rations - -	- - -	2,000 – –	
Carried forward - - - £.	1,311 12 6	5,300 – –	59,235 2 5

		Salaries and Money Allowances.	Contingencies.	Total.
		£. s. d.	£. s. d.	£. s. d.
Brought forward - - -		1,311 12 6	5,300 – –	59,235 2 5
Advertising and printing, &c. by commissariat, for convict service - - - - -		- - -	500 – –	
Water at Hobart Town and Launceston for convict establishments - - - - -		- - -	300 – –	
Expenses for medical officers proceeding to Launceston in charge of female convicts, and to Norfolk Island with male convicts -		- - -	100 – –	
Transport of stores, &c. in the interior - -		- - -	1,500 – –	
Deduct stoppages for rations issued to two commissariat clerks, at 6 *d.* each per diem -		1,311 12 6 18 5 –		
		1,293 7 6	7,700 – –	
18. Rations of Provisions for 15,000 Persons in Van Diemen's Land, viz.:				8,993 7 6
1,400 female convicts, 180 children, 12,330 male convicts, 80 constables, 100 marine establishment, 200 civil officers, as under—				
8,547,519 lbs. flour, at 1 *d.* p' lb.	£. 35,614 13 3			
3,714,062 lbs. fresh meat, at 2 *d.* per lb. - - -	30,950 10 4			
3,673,912 lbs. vegetables, at 3 *s.* 1½ *d.* per 100 lbs. -	5,740 9 9			
2,965 lbs. tea, at 1 *s.* 2¾ *d.* per lb. - - -	182 4 5			
21,900 lbs. sugar, at 16 *s.* 8 *d.* per 100 lbs. - -	182 10 –			
158,728 lbs. salt, at 3 *s.* 6½ *d.* per 100 lbs. - -	281 1 7			
156,447 lbs. soap, at 26 *s.* per 100 lbs. - - -	2,033 16 2			
121,782 pints oatmeal, at 2 *s.* 9 *d.* per gallon - -	2,093 2 6			
65,700 pints of milk, at 1 *d.* per pint - - -	273 15 –			
5,703 lbs. raisins, at 2½ *d.* per lb. - - -	59 8 1			
326 gallons vinegar, at 2 *s.* per gallon - -	32 12 –			
621 gallons rum, at 2 *s.* 11½ *d.* per gallon -	91 17 1			
281 lbs. tobacco, at 11¾ *d.* per lb. - - -	13 15 1			
3,288 gallons yeast, at 1 *s.* per gallon - -	164 8 –			
	£. 77,714 3 3			
Deduct, Stoppages from military medical officers - - 30 8 6 Probable value of agricultural produce raised at the stations in Van Diemen's Land - - 4,000 – –	4,030 8 6			
Total net cost of the rations -	73,683 14 9			
Less, Such of those supplies as may probably be returned into store from convict vessels on settling their accounts, or which may be specially required from England - -	1,289 9 10			
Cost of supplies to be provided on the spot - - -	72,394 4 11			
			72,394 4 11	72,394 4 11
Carried forward - - -		- - -	- - £.	140,622 14 10

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VAN DIEMEN'S LAND.

Expenditure for Convict Services, 1845–46.

				Salaries and Money Allowances.	Contingencies.	Total.
				£. s. d.	£. s. d.	£. s. d.
Brought forward - - -				- - -	- - -	140,622 14 10
18. Rations, &c.—*continued.*						
Hospital Diets and Medical Comforts.						
For 700 patients daily, being the probable average number -		4,261	7 5			
Deduct,						
Probable amount of sums to be received into the commissariat chest on account of the above, viz.—						
From the Colonial Government for free paupers under treatment -	2,000 – –					
Fees from private individuals -	315 – –					
Ditto from regimental paymasters for soldier patients - -	72 – –					
		2,387	– –			
Probable charge on convict funds and to be provided -		1,874	7 5	- - -	1,874 7 5	1,874 7 5
The Queen's Orphan Schools.						
For Establishment drawing Rations: 2 officers. 15 servants. 10 apprentices. 497 children.						
For the numbers as above:						
172,710 lbs. of flour at 1*d.* per lb.		719	12 6			
64,529 lbs. fresh meat at 2*d.* do.		537	14 10			
56,864 lbs. vegetables at ½*d.* do.		118	9 4			
1,682 lbs. tea at 1*s.* 3½*d.* do. -		108	12 7			
9,734 lbs. sugar at 16*s.* 6*d.* per 100 lbs. - - - -		80	6 1			
5,979 lbs. salt at 4 *s.* 2 *d.* do. -		12	9 1			
5,979 lbs. soap at 3½*d.* per lb.		87	3 10			
3,230 lbs. suet at 23*s.* 4*d.* 100 lbs.		37	– 2			
6,461 lbs. rice at 12 *s.* 6 *d.* do.		40	7 7			
47,815 pints milk at 1*d.* and 15-16ths per pint - -		261	9 9			
		2,003	5 9			
Deduct,						
Proportion of the value of vegetables and milk to be provided from the farm establishment -	218 9 4					
Proportion to be repaid by the local Government for 93 free orphans - -	451 – –					
		669	9 4			
Probable charge upon convict funds and to be provided -		1,333	16 5	- - -	1,333 16 5	1,333 16 5
19. Rations of Fuel and Light.						
1,301 tons of coal at 5 *s.* per ton -		325	5 –			
6,485,394 lbs. fire wood at 4 *d.* per 100 lbs. - - - -		1,080	17 11			
Carried forward - - -				- - -	- - £.	143,830 18 8

	Salaries and Money Allowances.	Contingencies.	Total.
	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	- - -	- - -	143,830 18 8
693,702 lbs. brush wood at 5 *d.* per 100 lbs. - - - - - 144 10 5			
24,924 lbs. candles at 5 *d.* per lb. 519 5 –			
11,772 gallons black oil at 2 *s.* 7 *d.* per gallon - - - - 1,520 11 1			
376 lbs. 3 oz. 14 dr. cotton wick at 1 *s.* 9 *d.* per lb. - - - 32 18 5			
378 gallons sperm oil at 4 *s.* 9 *d.* per gallon - - - - - 89 15 6			
2,592 lamp cottons at 6 *s.* 6 *d.* per gross - - - - - - 5 17 –			
3,719 – 4			
Deduct probable amount to be received by the sale of coal the produce of the coal mines - 2,400 – –			
To be provided from the commissariat chest - - - - 1,319 – 4	- -	1,319 – 4	1,319 – 4
20. Penal Settlement (Norfolk Island).			
One superintendent - - - - - -	600 – –		
One Protestant religious instructor - -	200 – –		
Two Roman Catholic ditto, 100 *l.* each - -	200 – –		
One Protestant lay catechist - - -	100 – –		
One Roman Catholic ditto - - - -	50 – –		
Superintendent of agriculture - - -	200 – –		
Ditto of convicts - - - - - - -	150 – –		
Two assistant surgeons at 7 *s.* 6 *d.* per diem each	273 15 –		
Clerk to the bench - - - - - -	127 15 –		
Chief constable, searcher, and waiter - -	89 2 6		
Gaoler - - - - - - - - -	73 – –		
Two dispensers civil hospital, one at 4 *s.* and and one at 2 *s.* 3 *d.* per diem - - -	114 1 3		
Overseer ditto - - - - - - -	44 1 3		
Serjeant-major of police - - - -	80 – –		
Serjeant - - - - - - - -	70 – –		
Two coxswains at 2 *s.* 6 *d.* per diem each -	91 5 –		
Police convict runner at 2 *s.* 6 *d.* per diem -	45 12 6		
Principal overseer of works - - - -	45 12 6		
Ditto of farm - - - - - - -	45 12 6		
Overseer and clerk commissariat - - -	45 12 6		
Overseer of mill - - - - - - -	18 5 –		
Overseer and boat builder - - - -	18 5 –		
	2,682 – –		2,682 – –
Royal Engineer Department (Norfolk Island).			
One foreman of works at 10 *s.* per diem -	182 10 –		
	182 10 –		182 10 –
Rations of Provisions at Norfolk Island.			
Probable number of convicts—2,500. As the particulars of the ration are not accurately known, it is considered expedient to estimate the cost of each ration at 3 *d.* (maize being grown in the island by the parties), which includes only the price of meat, salt, soap, &c.			
2,500 rations at 3 *d.* - - - - - -	- - -	11,406 5 –	11,406 5 –
		£.	159,420 14 –

Amounting to one hundred and fifty-nine thousand four hundred and twenty pounds fourteen shillings.

(signed) *J. E. Bicheno*, Col. Sec.

(signed) *M. Forster*, Comp. Gen.

(signed) *Geo. Maclean*, Dep. Com. Gen.

Approved.

(signed) *E. Eardley Wilmot*, Lieutenant Governor.

Appendix, No. 7.

VAN DIEMEN'S LAND.

Expenditure for Convict Services, 1845-46.

RECAPITULATION.

	Salaries and Money Allowances.			Contingencies.			Total.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
1.—Comptroller General's Department	5,554	7	6	480	–	–	6,034	7	6
2.—Male Probation Stations	15,028	17	6	-	-	-	15,028	17	6
3.—Male Hiring Depots	1,815	–	–	-	-	-	1,815	–	–
4.—Male Prisoners' Establishment, Hobart Town and Launceston	2,855	2	–	50	–	–	2,905	2	–
5.—Female Probation Establishment, H. M. S. Anson	2,323	5	–	-	-	-	2,323	5	–
6.—Female Hiring Depots	457	15	–	-	-	-	457	15	–
7.—Female Factories and Houses of Correction, Hobarton and Launceston	1,252	11	3	27	7	6	1,279	18	9
8.—Infant Asylum	260	7	6	-	-	-	260	7	6
9.—Queen's Orphan Schools	1,717	7	6	-	-	-	1,717	7	6
10.—Visiting Magistrates	2,100	7	6	-	-	-	2,100	7	6
11.—Medical Department	8,390	15	–	465	–	–	8,855	15	–
12.—Port Officers' Department and Local Marine	3,009	–	–	-	-	-	3,009	–	–
13.—Penal Settlement, Port Arthur	5,920	16	8	-	-	-	5,920	16	8
14.—Establishment for Religious Instruction	3,039	10	–	-	-	-	3,039	10	–
15.—Retired Allowances	525	–	–	-	-	-	525	–	–
16.—Royal Engineer's Department	3,962	12	6	-	-	-	3,962	12	6
17.—Miscellaneous	1,293	7	6	7,700	–	–	8,993	7	6
18.—Rations of Provisions to the several Establishments, including Hospital Diets and Medical Comforts	-	-	-	75,602	8	9	75,602	8	9
19.—Fuel and Light to the several Establishments	-	-	-	1,319	–	4	1,319	–	4
Total Van Diemen's Land £.	60,506	2	5	85,643	16	7	145,149	19	–
20.—Penal Settlement, Norfolk Island, including Rations	2,864	10	–	11,406	5	–	14,270	15	–
Grand Total £.	63,370	12	5	97,050	1	7	159,420	14	–

Appendix, No. 8.

ROYAL ORDERS AND PROCLAMATIONS RELATING TO COINS AND CURRENCY.

No. 1.—WEST INDIES.

(Circular.)

Sir, Downing-street, September 1838.

In obedience to the commands of Her Majesty in Council, I herewith transmit to you two Orders in Council, dated respectively the 7th and the 14th instant, with the Royal proclamation to which the last of those Orders refers. The Order of the 7th instant revokes the Order in Council of the 23d of March 1825, so far as it relates to the West Indian and North American colonies. The Order of the 14th instant approves the Proclamation by which Her Majesty has been pleased to determine the proportionate rates at which the Spanish dollar and the doubloon are hereafter to pass current in the British West Indies.

In my accompanying circular despatch of this date I have stated for your information the principles by which Her Majesty's Government have been guided in the introduction of these changes in the current value of foreign coins in the West Indian colonies. The object of the present communication is to point out to you the measures which it will be your duty to adopt on receiving the Royal Orders and Proclamation.

I trust that when the principles and objects of this measure shall be distinctly understood, there will be no reason to apprehend any serious or extensive objection to it. On the other hand, the subject is one on which misapprehensions are so readily conceived and propagated, that is necessary to be prepared for some popular delusion as to the possible effects of these changes in the colonial currency. You will observe, therefore, that Her Majesty in Council has been pleased to declare that, until actually promulgated by you, the Proclamation of the 14th instant shall not take effect within the colony under your government. It will be in your power, therefore, to defer the publication of it for some short interval, which you might advantageously employ in communicating with the principal merchants, landed proprietors, and other leading persons in the colony on the subject.

You will avail yourself of that opportunity of explaining the motives by which Her Majesty's Government has been guided, and for removing any erroneous impressions which may at first be formed respecting the character and tendency of this measure. The interval of delay cannot, however, I apprehend, be much protracted; for, as the Orders and Proclamation must appear in the public Gazette in this country, and will therefore be universally known, and as their official promulgation in any one of the colonies to which they apply will render the same course inevitable in all the rest, it cannot be deferred for more than a short time in any.

You will of course observe that the Royal Proclamation is framed with reference only to the sterling money of Great Britain. But as the pecuniary transactions of the West Indian colonies are all entered into with reference to the various local currencies or monies of account, the measure will be incomplete and comparatively inefficient, if the effect of the change in the relative values of the British and the foreign coins should not be authoritatively stated in the terms of that conventional currency. But after the most careful inquiry, it has been found impracticable to ascertain the relation of current and sterling money throughout all the different West Indian colonies, with the exactness and precision which would be requisite, if the Royal Proclamation were so framed as to embrace that branch of the subject. I find that in the year 1825 the same difficulty existed. It was at that time overcome by delegating to the respective governors the duty of proclaiming in the various colonies the rates at which the Spanish dollar should pass current in the different local monies of account. Instructions to that effect were conveyed by Earl Bathurst, in his circular despatch accompanying the Order in Council of March 1825. In pursuance of those instructions, various proclamations have been issued for this purpose by the governors, which proclamations are still in force. It is proposed to follow this precedent on the present occasion.

You will, therefore, upon promulgating the Royal Proclamation, publish a subsidiary proclamation, declaring what is the sum of the money of account in the colony under your government, to which the British shilling, the dollar, and the doubloon are respectively equivalent. Her Majesty does not delegate to you any discretionary authority for determining the relative values of these coins in the terms of the local currency, but merely confides to you the duty of expressing with accuracy in those terms the proportions established between them by the Royal Proclamation. The meaning will perhaps be rendered more clear by the following illustration. Let it be supposed that in the colony under your government the doubloon is equivalent in money of account to five pounds, six shillings, and eight pence (5*l.* 6*s.* 8*d.*). The consequence will be, that the dollar will be equivalent to six shillings, eleven pence, and one third of a penny (6*s.* 11 ⅓*d.*) of the money of account, and

Appendix, No. 8.
Coins & Currency.
WEST INDIES.

that the British shilling will be equivalent to one shilling and eight pence (1*s.* 8*d.*) of the same money of account.

The accuracy of these statements is readily shown, by exhibiting in the usual arithmetical form the proportions which subsist between the sums to which I have referred. For 6*s.* 11½*d.*: 5*l.* 6*s.* 8*d.*:: 4*s.* 2*d.*: 64*s.*, and 1*s.* 8*d.*: 6*s.* 11½*d.*:: 1*s.*: 4*s.* 2*d.*

Or, if it be supposed that, in the colony under your government, the doubloon is equivalent in money of account to eight pounds (8*l.*), then, according to the same rule of proportion, the dollar and the British shilling will be equivalent to ten shillings and five pence (10*s.* 5*d.*), and two shillings and sixpence (2*s.* 6*d.*) respectively, of the same money of account.

The assumptions as to the value of the doubloon in the local money of account, may not coincide with the fact in the case of any one colony. They are stated merely by way of hypothesis and illustration, and will serve to show the principle on which the proportionate value of the British shilling, the dollar, and the doubloon, may be calculated in each colony, for the purpose of promulgating in each the subsidiary proclamation by which the rules laid down by Her Majesty in Council will be expressed in the terms of the various local currencies. When you shall have issued any such proclamation, you will communicate it to me, in order that it may receive Her Majesty's ultimate sanction and confirmation.

I have, &c.

AT the Court at Windsor, the 7th day of September 1838.

Present:—The QUEEN'S Most Excellent Majesty in Council.

WHEREAS by an Order of his late Majesty King George the Fourth, made with the advice of his Privy Council, and bearing date the 23d of March 1825, after reciting, amongst other things, that it had been represented to his Majesty at the Council Board, by the Lords Commissioners of his Majesty's Treasury, that they had given directions that his Majesty's troops serving in the several British colonies and possessionsa broad, should, in certain cases, be paid in British silver and copper money, and that with a view of securing the circulation of such money in those colonies, it would be expedient that an Order in Council should be issued, declaring that in all those colonies where the Spanish dollar was then either by law, fact, or practice, considered as a legal tender for the discharge of debts; or where the duties to the Government were rated or collected, or the individuals had a right to be paid in that description of coin, that a tender and payment of British silver money, to the amount of four shillings and four pence, should be considered as equivalent to the tender or payment of one Spanish dollar, and so in proportion for any greater or less amount of debt; his said late Majesty was pleased to approve of what was proposed in the said representation.

And whereas it is expedient that the said recited Order in Council should be revoked, so far as respects Her Majesty's colonies and possessions in America and the West Indies, be it therefore, and it is hereby ordered, by the Queen's Most Excellent Majesty, by and with the advice of Her Privy Council, that so far as respects Her Majesty's colonies and possessions in America, and in the West Indies, the said recited Order shall be, and the same is hereby rescinded.

And the Right Honourable Lord Glenelg, one of Her Majesty's Principal Secretaries of State, is to give the necessary directions herein accordingly.

(signed) *C. C. Greville.*

AT the Court at Windsor, the 14th day of September 1838.

Present:—The QUEEN'S Most Excellent Majesty in Council.

WHEREAS there was this day read at the Board, the draft of a Proclamation regulating the rate at which certain foreign coins are to pass current in Her Majesty's West India colonies: Her Majesty having taken the same into consideration, was pleased, by and with the advice of Her Privy Council, to approve thereof, and to order, as it is hereby ordered, that the said Proclamation do take effect and come into force, in each of Her Majesty's said colonies, upon, and from and after such day as shall be, for that purpose, limited by the Governor or officer administering the Government of each of the said colonies respectively, by any proclamations to be by them respectively, for that purpose, issued in each of such respective colonies.

And the Right Honourable Lord Glenelg, one of Her Majesty's Principal Secretaries of State, is to give the necessary directions for causing publication to be made hereof within Her Majesty's said colonies.

(signed) *C. C. Greville.*

BY THE QUEEN, A PROCLAMATION.

WHEREAS the coin current in Our West India colonies, including Our province of British Guiana, consisting partly of the current coin of the United Kingdom, and partly of Spanish, Mexican, and Columbian gold coin, called doubloons, and of Spanish, Mexican, and Columbian silver coin, called dollars; and it is expedient that the rate at which the said doubloons and dollars shall circulate in Our said colonies should be ascertained and fixed. Now therefore We, by the advice of Our Privy Council, have thought fit to declare and ordain, and by the advice aforesaid, We do hereby declare and ordain, that throughout the whole of Our said colonies the said doubloon shall circulate and be received in payment as being of the full value of sixty-four shillings sterling, current money of the United Kingdom, and the said dollar shall circulate and be received in payment as being of the full value of four shillings and two pence sterling, like current money of the United Kingdom. And in all payments to be made in any of Our said colonies, tender of payment in doubloons and dollars, or either of them, at the rate aforesaid, shall be deemed and taken to be a lawful tender, in the same manner as if such tender had been made in the current coin of the United Kingdom.

Given at Our Court at Windsor, this Fourteenth Day of September, One Thousand Eight Hundred and Thirty-Eight, and in the Second Year of Our Reign.

GOD save the QUEEN.

(Circular.)

Sir, Downing-street, September 1838.

THE state of the currency in the West Indies has, for some time past, engaged the serious attention of Her Majesty's Government.

The very unsatisfactory state of the monetary system in those colonies, the almost total disappearance of the Spanish dollar from the ordinary channels of circulation, the substitution of mutilated coins, or of parts of coins, and the difficulty of preserving even these, defective as they are, in sufficient quantity for the purposes of domestic interchange, warranted the apprehension that in the constitution and structure of the colonial currency there exists some original error, without the correction of which that currency cannot be placed on a just foundation, or retained in a sound and satisfactory state.

From the inquiry instituted on this subject, it appears that the main error of the system, the principal source of the actual inconvenience, consists in the over-valuation of the gold coins in circulation relatively to those of silver.

In the general market of the commercial world, the proportionate value of silver to gold is very nearly 15.8 to 1.

In the West Indies, although the nominal currencies of the different islands vary considerably from each other, the doubloon of Mexico and South America, whatever may be the law in particular islands, is in practice taken to be equivalent to 16 dollars; which makes the proportionate value of fine silver to fine gold, as nearly as can be computed from the average weight and fineness of those coins, as ascertained by the Assay Master of Her Majesty's Mint, very nearly 16.48 to 1.

This over-valuation of the doubloon has rendered gold the ultimate standard to which all money contracts in the West Indies have reference; for although, according to the original meaning of the terms in which the money of account is expressed, silver is the commodity intended to be conveyed, in all pecuniary contracts, yet the words which were once understood to mean a certain quantity of silver, now mean either that quantity of silver or a certain quantity of gold; and as a debtor always chooses to acquit himself of his obligation by a payment in the cheaper metal, or in coins of that metal which are over-rated with reference to those of the other, both parties to the contract must, at the time of entering into it, have contemplated a payment in gold.

Under the circumstances which I have stated, the dollar and the doubloon cannot be maintained in concurrent circulation at the proportionate rates of 16.48 to 1, assigned to them by law or practice.

In the general market of the world the relative value of the two coins is understood to be in the proportion of about $15\frac{1}{2}$ to 1.

In London the value of a Mexican dollar, estimated in the gold currency of the United Kingdom, is now, and has been for some time past, very nearly 4*s.* 2*d.*

The value of a doubloon at the Mint price of 3*l.* 17*s.* $10\frac{1}{2}$*d.* per oz. for gold of the British standard (assuming the doubloon to contain 362 grains of fine gold), is very nearly 64*s.*

The proportion of 4*s.* 2*d.* to 64*s.* is as 1 to 15.36.

This proportion Her Majesty's Government have taken as the basis of the alteration which, with the view of rendering the concurrent circulation of the dollar and the doubloon practicable, they have deemed it proper to make.

In the application of this rule of proportion to the currencies of the different islands of the West Indies, it will be necessary to make such an alteration of the present nominal rates of the dollar and the doubloon as will render the nominal proportions commensurate with the actual proportions.

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WEST INDIES.

As all existing contracts have reference to the over-rated gold coins, it will be proper to retain the present denomination of the doubloon, and to raise the present denomination of the dollar in the proportion of 15.36 to 16.

The effect of the alteration will be to give to 15.36 dollars the same current denomination as is now given to 1 doubloon, and to render 15.36 dollars, and 1 doubloon, equivalent tenders of payment for the same amount of nominal currency.

Her Majesty has been pleased to revoke the Order in Council made on the 23d day of March 1825, and by a new Order to approve a Proclamation declaring that in Her colonial possessions in the West Indies and America, 4*s.* 2*d.* and 64*s.* of British silver shall be deemed legal tenders for 1 dollar and 1 doubloon respectively. Hence, whatever may be the current denominations of the two coins in any of the colonies referred to in the Order, the same denominations will be applicable to 4*s.* 2*d.* and 64*s.* of British silver.

In those islands where 64 English shillings and one doubloon are at present conventionally regarded as equivalent tenders of payment, no other practical alteration will be made than to give a new denomination to the silver of Mexico and South America, on the principle and in the manner which I have above described.

I have, &c.

No. 2.—MAURITIUS.

(L. S.)

AT the Court at Windsor, the 1st of February 1843.

MAURITIUS.

Present:—The QUEEN's Most Excellent Majesty; His Royal Highness Prince Albert; Lord President, Lord Privy Seal, Duke of Wellington, Lord Chamberlain, Earl of Jersey, Earl of Haddington, Earl of Ripon, Lord Stanley, Sir Robert Peel, Bart., Sir Henry Hardinge, Sir Edward Knatchbull, Bart.

WHEREAS by an Order of his late Majesty King George the Fourth, made with the advice of his Privy Council, and bearing date the 23d of March 1825, after reciting amonst other things that it had been represented to his Majesty at the Council Board, by the Lords Commissioners of his Majesty's Treasury, that they had given directions that his Majesty's Troops serving in the several British colonies and possessions abroad, should in certain cases be paid in British silver and copper money, and that with the view of securing the circulation of such money in those colonies, it would be expedient that an Order in Council should be issued, declaring that in all those colonies where the Spanish dollar was then, either by law, fact, or practice, considered as a legal tender for the discharge of debts; or where the duties to the Government were rated or collected, or the individuals had a right to be paid in that description of coin, that a tender and payment of British silver money to the amount of 4*s.* 4*d.* should be considered as equivalent to the tender or payment of one Spanish dollar, and so in proportion for any greater or less amount of debt; his said late Majesty was pleased to approve of what was proposed in the said representation.

And whereas it is expedient that the said recited Order in Council should be revoked so far as respects Her Majesty's colony of Mauritius and its dependencies; be it therefore and it is hereby ordered by the QUEEN's Most Excellent Majesty, by and with the advice of her Privy Council, that so far as respects Her Majesty's said colony of the Mauritius and its dependencies, the said recited Order shall be and the same is hereby rescinded.

And the Lords Commissioners of Her Majesty's Treasury, and the Right Honourable Lord Stanley, one of Her Majesty's Principal Secretaries of State, are to give the necessary directions herein accordingly.

(signed) *William L. Bathurst.*

A PROCLAMATION BY THE QUEEN.

WHEREAS the coin current in Our colony of the Mauritius and its dependencies consisting partly of the current coin of the United Kingdom, and partly of the gold and silver coin current in the territories of the East India Company, or of gold and silver coin of Foreign States; and it is expedient that the rate at which the said gold and silver coin of the territories of the East India Company or of Foreign States shall circulate in our said colony shall be ascertained and fixed.

Now therefore We, by the advice of Our Privy Conncil, have thought fit to declare and ordain, and by the advice aforesaid We do hereby declare and ordain that throughout Our said colony of the Mauritius and its dependencies the said gold coins shall circulate and be received in payment, as being of the full value and equivalent to current money of the United Kingdom, at the rates hereafter specified, that is to say,

The doubloon of Spain, Mexico, or the States of South America, at the rate of 64*s.* sterling.

The

The gold mohur of the East India Company's territory, coined since the 1st day of September 1835, at the rate of 29*s.* 2*d.* sterling.

The French gold piece of 20 francs, at the rate of 15*s.* 10*d.* sterling.

And the said silver coins shall circulate and be received in payment as being of the full value and equivalent to current money of the United Kingdom, at the following rates, that is to say,

The dollar of Spain, Mexico, or the South American States, at the rate of 4*s.* 2*d.* sterling.

The rupee of the East India Company's territory, coined since the 1st day of September 1835, at the rate of 1*s.* 10*d.* sterling.

The French piece of five francs, or French pieces of one and two francs to the same amount (viz. five francs), at the rate of 3*s.* 10½*d.* sterling; provided always that the said French silver coins shall not be a legal tender in sums of less than five francs.

And in all payments to be made in our said colony of Mauritius or its dependencies tender of payment in the said coins or either of them, at the several respective rates aforesaid, shall be deemed and taken to be a lawful tender, in the same manner as if such tender had been made in the current coin of the United Kingdom.

(L. S.)

AT the Court at Windsor, the 1st day of February 1843.

Present:—The QUEEN's Most Excellent Majesty; His Royal Highness Prince Albert; Lord President, Lord Privy Seal, Duke of Wellington, Lord Chamberlain, Earl of Jersey, Earl of Haddington, Earl of Ripon, Lord Stanley, Sir Robert Peel, Bart., Sir Henry Hardinge, Sir Edward Knatchbull, Bart.

WHEREAS there was this day read at the Board the draft of a Proclamation regulating the rates at which certain foreign coins and coins of the East India Company's territories are to pass current in Her Majesty's colony of the Mauritius and its dependencies; Her Majesty having taken the same into consideration was pleased, by and with the advice of Her Privy Council, to approve thereof, and to order, and it is hereby ordered, that the said Proclamation do take effect and come into force in Her Majesty's said colony and the dependencies thereof, upon and from and after such day as shall be for that purpose limited by the Governor or officer administering the Government of the same, by a proclamation to be by him for that purpose issued.

And the Right Honourable Lord Stanley, one of Her Majesty's Principal Secretaries of State, is to give the requisite directions for causing publication to be made hereof in Her Majesty's said colony, and for the other purposes referred to herein.

(signed) *C. Greville.*

EXTRACT from Treasury Minute of 7 March 1845, relating to the Currency at the Mauritius.

"THE intention of Her Majesty's Proclamation and of the other measures the Governor was simultaneously directed to adopt, was to establish at the Mauritius, more effectually than had been done by the arrangements of 1825, an ascertained and settled standard of value, based upon and assimilated to the standard of the United Kingdom, which may also be considered as the legitimate standard for Her Majesty's colonial possessions; and at the same time, by legalizing the tender of certain foreign or Indian coins, to provide against scarcity of metallic circulating medium from want of ready access to supplies of British coins. Arrangements to this effect had already been very beneficially adopted in most of Her Majesty's colonial possessions, and the extension of them to the Mauritius had become urgently necessary as the only apparent means of preventing the recurrence of those difficulties and embarrassments, as regarded the circulating medium, to which the inhabitants and the Government had been exposed.

"With these views, in addition to British coin, the currency and tender of coins of foreign states or of the East India Company's possessions has been legalized; but, to guard against any infringement of the integrity of the standard of value, this legalization has been effected with reference to the value of the several coins as compared with the British sovereign or pound sterling. As regarded gold coins, this comparative value would obviously be determined by their contents in pure gold; but as regarded silver coins, reference could only properly be had for determining the comparative value, first, to the contents of the coins in pure silver, and, secondly, to the general marketable value of that silver in British sterling money.

"Independently of casual and temporary variations, the relative value of pure silver to pure gold, as indicated by the transactions in the principal bullion markets of the world, has been for some years past about 15·7 of silver to 1 of gold, equivalent as nearly as may be to a money price of 5*s.* British sterling for the ounce of silver of British standard fineness. According to this price, the rates at which foreign or Indian silver coins should circulate and be a legal tender in the British colonies, have been fixed; and not with any reference to their value as compared with the silver coins of the United Kingdom.

"The fact of the British silver coins being in effect tokens, passing at nominal rates above

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MAURITIUS.

their intrinsic value, would appear not to have been adverted to either by the President of the Mauritius Bank or by the financial officers; and the omission to advert to this fact has doubtless led to the erroneous conclusions at which those parties appear to have arrived, in regard to the propriety or probable effects of enhancing the value of the rupee.

"The circumstances, however, under which British silver coins and the silver coins of foreign states or of the East India Company are issued, and can be obtained for circulation in the colonies, are by no means analogous; inasmuch as, that while there is no limitation to the coinage and issue of the foreign or Indian coins, the British silver coins can only be procured to a limited amount by special orders for their preparation and issue at Her Majesty's Mint, and upon payment for them of their full nominal value; and they are not to be obtained from the Mint at the option of any party who may casually require them. Although, therefore, these coins are, as above stated, strictly speaking only tokens, and as such are a legal tender within the United Kingdom to a limited amount only, they are readily accepted in payment of sums much beyond that limit, and in all ordinary pecuniary transactions their nominal value is fully maintained.

"In the colonies the value of these coins is further established and maintained by their being made receivable at their nominal rates, without limitation of amount, in payment of all public duties, whether under imperial or colonial laws, and in exchange for all bills negotiated for the public service and in all other public money transactions; and they are also generally available for remittance to any amount to the mother country or to other colonies.

"In consideration of these circumstances and of the ample security they afford for the realization at all times of the full nominal value of the coins, it has been found expedient that British silver coins at their nominal value should be a legalized tender in the colonies without limitation.

"If any inconvenience had been found to result from this arrangement, it would have been incumbent on Her Majesty's Government to place a limitation on the tender of these coins; but as they are not in request, unless in very peculiar cases, for purposes of foreign mercantile remittance, and are therefore less liable than other coins to be withdrawn from local circulation, they have been found to constitute a very useful and effective local currency, especially in distant and isolated colonies.

"The circumstances thus premised will evince to Sir W. Gomm and to the financial officers of his Government, that the rates at which foreign or Indian silver coins are to circulate, when legalized as a tender, in the colonies, can in no respect depend on any comparison of their intrinsic value with that of the silver coins of this country; but that those rates are to be determined with reference to the value of the coins as compared with British sterling money."

No. 3.—WEST COAST OF AFRICA.

(L. S.)

AT the Court at Buckingham Palace, the 10th June 1843.

WEST COAST OF AFRICA.

Present:—The QUEEN's Most Excellent Majesty; His Royal Highness Prince Albert; Lord Chancellor, Lord President, Lord Privy Seal, Duke of Wellington, Lord Steward, Lord Chamberlain, Earl of Jersey, Earl of Aberdeen, Earl of Haddington, Earl of Ripon, Lord Stanley, Sir Robert Peel, Bart., Sir Henry Hardinge, Sir James Graham, Bart., Sir Edward Knatchbull, Bart., Mr. Gladstone.

WHEREAS by an Order of his late Majesty King George the Fourth, made with the advice of his Privy Council, and bearing date the 23d of March 1825, after reciting amongst other things that it had been represented to his Majesty at the Council Board, by the Lords Commissioners of his Majesty's Treasury, that they had given directions that his Majesty's troops serving in the several British colonies and possessions abroad, should in certain cases be paid in British silver and copper money, and that with the view of securing the circulation of such money in those colonies, it would be expedient that an Order in Council should be issued, declaring that in all those colonies where the Spanish dollar was then, either by law, fact, or practice, considered as a legal tender for the discharge of debts; or where the duties to the Government were rated or collected, or the individuals had a right to be paid in that description of coin, that a tender and payment of British silver money to the amount of 4*s.* 4*d.* should be considered as equivalent to the tender and payment of one Spanish dollar, and so on in proportion for any greater or less amount of debt; his said late Majesty was pleased to approve of what was proposed in the said representation.

And whereas it is expedient that the said recited Order in Council should be revoked, so far as respects Her Majesty's colonies and possessions at Sierra Leone, the River Gambia, Cape Coast, and elsewhere on the western coast of the continent of Africa, and any dependencies thereon; be it therefore and it is hereby ordered by the QUEEN's Most Excellent Majesty, by and with the advice of Her Privy Council, that so far as respects

respects Her Majesty's said colonies and possessions, the said recited Order shall be and the same is hereby rescinded.

And the Lords Commissioners of Her Majesty's Treasury, and the Right Honourable Lord Stanley, one of Her Majesty's Principal Secretaries of State, are to give the necessary directions herein accordingly.

(signed) *Wm. L. Bathurst.*

A PROCLAMATION BY THE QUEEN.

WHEREAS the coins current in Our colonies and possessions at Sierra Leone, the River Gambia, Cape Coast, and elsewhere on the western coast of the continent of Africa, consisting partly of the current coin of the United Kingdom, and partly of the gold and silver coins of foreign states; and it is expedient that the rates at which the said gold and silver coins of foreign states shall circulate in Our said colonies and possessions shall be ascertained and fixed: Now therefore We, by the advice of Our Privy Council, have thought fit to declare and ordain, and by the advice aforesaid We do hereby declare and ordain, that throughout Our said colonies and possessions at Sierra Leone, the River Gambia, Cape Coast, or elsewhere on the western coast of the continent of Africa, and the dependencies thereof, the said gold coins shall circulate and be received in payment, as being of the full value and equivalent to current money of the United Kingdom, at the rates hereafter specified; that is to say,

The doubloon of Spain, Mexico, or the States of South America, at the rate of 64*s.* sterling.

The French gold piece of 20 francs, at the rate of 15*s.* 10*d.* sterling.

And the said silver coins shall circulate and be received in payment, as being of the full value and equivalent to current money of the United Kingdom, at the following rates; that is to say,

The dollar of Spain, Mexico, or the South American States, at the rate of 4*s.* 2*d.* sterling.

The French piece of five francs, at the rate of 3*s.* 10½*d.* sterling.

And in all payments to be made in Our said colonies and possessions above-mentioned, tender of payment in the said coins, or either of them, at the several respective rates aforesaid, shall be deemed and taken to be a lawful tender, in the same manner as if such tender had been made in the current coin of the United Kingdom.

(L. S.)

AT the Court at Buckingham Palace, the 10th of June 1843.

Present:—The QUEEN's Most Excellent Majesty; His Royal Highness Prince Albert; Lord Chancellor, Lord President, Lord Privy Seal, Duke of Wellington, Lord Steward, Lord Chamberlain, Earl of Jersey, Earl of Aberdeen, Earl of Haddington, Earl of Ripon, Lord Stanley, Sir Robert Peel, Bart., Sir Henry Hardinge, Sir James Graham, Bart., Sir Edward Knatchbull, Bart., Mr. Gladstone.

WHEREAS there was this day read at the Board, the draft of a Proclamation regulating the rates at which certain foreign coins are to pass current in Her Majesty's colonies and possessions at Sierra Leone, the River Gambia, Cape Coast, or elsewhere on the western coast of the continent of Africa, and their dependencies; Her Majesty having taken the same into consideration, was pleased, by and with the advice of Her Privy Council, to approve thereof, and to order, and it is hereby ordered, that the said Proclamation do take effect and come into force in Her Majesty's said colonies and possessions, upon and from and after such day as shall be for that purpose limited by the Governor or officer administering the government of the colony of Sierra Leone, by a proclamation or proclamations to be by him for that purpose issued.

And the Lords Commissioners of Her Majesty's Treasury, and the Right Honourable Lord Stanley, one of Her Majesty's Principal Secretaries of State, are to give the requisite directions for causing publication to be made hereof in Her Majesties said colonies and possessions, and for the other purposes referred to therein accordingly.

(signed) *Wm. L. Bathurst.*

No. 4.—ST. HELENA.

(L. S.)

AT the Court at Buckingham Palace, the 15th of July 1843.

Present:—The QUEEN's Most Excellent Majesty; His Royal Highness Prince Albert; Lord President, Lord Privy Seal, Duke of Wellington, Marquis of Exeter, Lord Steward, Earl of Jersey, Earl of Haddington, Sir James Graham, Bart., Mr. Gladstone.

WHEREAS it hath been represented to Her Majesty, that under and by virtue of a Proclamation issued by the Governor of St. Helena, bearing date the 29th day of February

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1836, the under-mentioned foreign gold and silver coins were declared to be current in that island, at the rates with reference to the current sterling money of the United Kingdom hereinafter specified, viz.:

GOLD COINS.

	£.	s.	d.
Doubloons	3	6	–
Joes (Portuguese)	1	13	3
Bengal mohurs (having the star)	1	13	3
Bombay and all other mohurs	1	10	2
Moidores	1	6	–
Napoleons and Louis d'or	–	15	7
10 Guilder pieces	–	15	7
Venetians	–	9	4
Star pagodas	–	7	3
Porto Nova pagodas	–	5	6

SILVER COINS.

Ducatoons	–	5	4
3 Guilder pieces	–	4	8
Dollars, Spanish and South American	–	4	4
Dollars, United States	–	4	4
Half-star pagodas	–	3	8
Colonial pieces (English coined)	–	2	4
Sicca rupees (having the star)	–	2	1
Bombay and all other rupees	–	1	11
Dutch guilders	–	1	6
5 Franc piece	–	4	–
2 Ditto do.	–	1	8
1 Ditto do.	–	–	10

And whereas it is expedient that the said Proclamation, so far as regards the future currency or circulation of the said coins and the sterling rates assigned thereto, should be revoked and annulled. Be it therefore and it is hereby ordered by the Queen's Most Excellent Majesty, by and with the advice of Her Privy Council, that from and after the dates of the receipt and publication of these presents in the said island of Saint Helena, the said Proclamation shall be revoked and annulled accordingly.

And the Lords Commissioners of Her Majesty's Treasury and the Right Honourable Lord Stanley, one of Her Majesty's Principal Secretaries of State, are to give the necessary directions herein accordingly.

(signed) *Wm. L. Bathurst.*

A PROCLAMATION BY THE QUEEN.

WHEREAS the coin current in Our island of St.Helena, consisting partly of the current coin of the United Kingdom, and partly of gold and silver coin of foreign states, and it is expedient that the rate at which any such foreign gold or silver coins shall circulate, and be deemed and taken as a legal tender of payment in our said island, shall be ascertained and fixed: Now, therefore, We, by the advice of Our Privy Council, have thought fit to declare and ordain, and by the advice aforesaid We do hereby declare and ordain, that throughout Our said island of St. Helena the gold doubloon of Spain, Mexico, or the states of South America, shall circulate and be received in payment as being of the full value of sixty-four shillings sterling current money of the United Kingdom; and the silver dollar of Spain, Mexico, or the South American States, shall circulate and be received in pay- as being of the full value of four shillings and two pence sterling, like current money of the United Kingdom.

And in all payments to be made in our said island tender of payment in doubloons and dollars, or either of them, at the respective rates aforesaid, shall be deemed and taken to be a lawful tender in the same manner as if such tender had been made in the current coin of the United Kingdom.

(L. S.)

AT the Court at Buckingham Palace, the 15th of July 1843.

Present:—The QUEEN's Most Excellent Majesty; His Royal Highness Prince Albert; Lord President, Lord Privy Seal, Duke of Wellington, Marquis of Exeter, Lord Steward, Earl of Jersey, Earl of Haddington, Sir James Graham, Bart., Mr. Gladstone.

WHEREAS there was this day read at the Board the draft of a Proclamation regulating the rates at which certain foreign coins are to pass current in Her Majesty's island of St. Helena; Her Majesty having taken the same into consideration, was pleased, by and with the advice of Her Privy Council, to approve thereof, and to order, and it is hereby ordered,

ordered, that the said Proclamation do take effect and come into force in Her Majesty's said island upon and from and after such day as shall be for that purpose limited by the Governor or officer administering the Government of the same by a Proclamation to be by him for that purpose issued.

And the Lords Commissioners of Her Majesty's Treasury, and the Right Honourable Lord Stanley, one of Her Majesty's Principal Secretaries of State, are to give the requisite directions for causing publication to be made hereof in Her Majesty's said island, and for the other purposes referred to herein.

(signed) *Wm. L. Bathurst.*

No. 5. — MALTA.

(L.S.)

AT the Court at Buckingham Palace, the 4th of March 1844.

Present:—The QUEEN's Most Excellent Majesty; His Royal Highness Prince Albert; Lord President, Lord Privy Seal, Duke of Wellington, Earl of Jersey, Earl of Haddington, Earl of Aberdeen, Lord Stanley, Sir Robert Peel, Bart., Mr. Chancellor of the Exchequer, Sir James Graham, Bart., Sir Edward Knatchbull, Bart.

WHEREAS by an Order of his late Majesty King George the Fourth, made with the advice of his Privy Council, and bearing date the 23d of March 1825, after reciting amongst other things that it had been represented to his Majesty at the Council Board, by the Lords Commissioners of his Majesty's Treasury, that they had given directions that his Majesty's troops serving in the several British colonies and possessions abroad, should in certain cases be paid in British silver and copper money, and that with the view of securing the circulation of such money in those colonies, it would be expedient that an Order in Council should be issued, declaring that in all those colonies where the Spanish dollar was then, either by law, fact, or practice, considered as a legal tender for the discharge of debts; or where the duties to the Government were rated or collected, or the individuals had a right to pay in that description of coin, that a tender and payment of British silver money, to the amount of 4*s.* 4*d.*, should be considered as equivalent to the tender or payment of one Spanish dollar, and so in proportion for any greater or less amount of debt; and also that British copper money should be made a legal tender in all the British colonies for its due and proper proportions of British silver money as by law established in Great Britain, but that no person should be compelled to take more than 12*d.* in copper money at one payment; his said late Majesty was pleased to approve of what was proposed in the said representation.

And whereas it is expedient that the said Order in Council should be revoked so far as respects Her Majesty's colony of Malta and its dependencies, save and except that part of it which relates to the tender and payment of British copper money; be it therefore and it is hereby ordered by the QUEEN's Most Excellent Majesty, by and with the advice of Her Privy Council, that so far as respects Her Majesty's said colony of Malta and its dependencies, the said recited Order, save and except as it regards the tender of British copper money, shall be and the same is hereby rescinded.

And whereas, on the 11th day of October in the year 1825, Lieutenant-general Sir Manley Power, Knight Commander of the Most honourable Military Order of the Bath, and Lieutenant-governor administering the Government of the island of Malta and its dependencies, did cause to be published in the said island the said Order made by his late Majesty King George the Fourth, by and with the advice of his Privy Council, on the 23d of March 1825, relating to the circulation and tender of British silver and copper money in the colonies, and did thereupon further cause to be published a Proclamation in the words following; that is to say,

"His Honor the Lieutenant-governor having received, for his information and guidance, the foregoing Order of his Majesty in Council from the Right honourable the Earl of Bathurst, one of his Majesty's principal Secretaries of State, is pleased to order and direct as follows:

"That from the 25th day of December next inclusive the several provisions of the said Order of his Majesty in Council shall be strictly observed and enforced, so far as they are applicable to this island and its dependencies; and debts and engagements for the payment of money shall be dischargeable in British silver money, or in Spanish pillar dollars at the rate of 4*s.* 4*d.* each, at the option of the debtor.

"That from the said date British copper money shall be within these possessions a legal tender for its due and proper proportions of British silver money as by law established in Great Britain; provided that no person be compelled to take more than 12*d.* in copper money at any one payment.

"That from the same date shall stand repealed the Proclamation of the 10th of June 1824, fixing the current value in Maltese currency of the Spanish dollar; which thenceforth shall pass current in exchange with Maltese currency for the same amount in that currency as 4*s.* 4*d.* of the British silver money: the British metallic currency continuing to be equivalent in reference to and in exchange with Maltese currency at the rates specified in the Proclamation of the 9th June last.

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"That from the said 25th day of December next inclusive, the Spanish dollar will be issued, in all payments on Government account, at the said rate of 4*s.* 4*d.*; and all dues to the Crown shall be paid either in British silver money, or in Spanish dollars at the rate of 4*s.* 4*d.* each, or in Maltese currency (at the rates specified in the Proclamation above mentioned of the 9th June last), at the option of the person paying, according to the printed Schedules put up in the respective public offices. All Government accounts, however, will from and after the said date be kept and rendered exclusively in British money."

And whereas, on the 22d day of November in the year 1825, the said Lieutenant-governor administering the Government of the Island of Malta did cause to be published in the said island a minute or notification in the following words; that is to say,

"His Honor the Lieutenant-governor, in adverting to the Proclamation of the 11th October last, is pleased to notify, for general information, that the Sicilian dollar will be received after the 25th December next by the Government Treasury, and paid away by it at the same rate as at present."

And whereas, on the 27th day of May 1834, Major-general the Honourable Frederick Cavendish Ponsonby, Lieutenant-governor administering the Government of the Island of Malta and its dependencies, caused to be published in the said island a Proclamation in the words following; that is to say,

"Whereas his Majesty's Government has deemed it expedient that the military chests in the colonies shall be supplied with dollars of the South American States, as hereinafter more particularly described; and whereas it is therefore necessary to provide for the free circulation within these islands of the coins above mentioned, His Excellency the Lieutenant-governor is hereby pleased to order and direct,

"I. That, from and after the date hereof, the dollar of the following South American States, namely Mexico, Peru, Bolivia, Chili, and Rio Plata, shall pass current within these islands, at the rate of 4*s.* 4*d.* British sterling money, being the same rate at which the Spanish pillar dollar is now current in these possessions.

"II. That, from the said date, the South American dollars above mentioned will be received and issued by the Treasury of this island, and by all Government agents and authorities, at the rate in British sterling specified in the preceding article."

And whereas on the 1st day of September, in the year 1838, a "Government notice," published by the command of the Governor of Malta, stating that "Whereas various small silver coins of certain foreign States," which had "by general sufferance, though not otherwise legally, passed current, at fractional rates respectively corresponding with the value of the Maltese or current dollar of 30 tari, his Excellency the Governor has been pleased to direct that no such foreign silver coins below the value of current dollars, except only certain half-dollar pieces (which will be taken as heretofore), will be received at the treasury of the island, or by any agent or public officer of the Government after the 10th day of the present month."

And whereas it is expedient that the said hereinbefore recited proclamations of officers administering the Government of Malta, of the 11th day of October 1825, and of the 27th day of May 1834, and likewise the said recited notification of the 22d day of November 1825, and also the Government notice of the 1st day of September 1838, so far as the circulation or tender of half-dollar pieces might be authorized thereby, should be revoked; be it therefore, and it is hereby further ordered, by the Queen's Most Excellent Majesty, by and with the advice of Her Privy Council, that from and after the date of the publication of these presents, in the Island of Malta, by the Governor or officer administering the Government thereof, the said proclamations, notification, and Government notice, shall be, and the same are hereby revoked and rescinded.

And whereas, on the 9th day of June in the year 1825, the said Lieutenant-general Sir Manley Power, Lieutenant governor administering the Government of the Island of Malta and its dependencies, caused to be published in the said island a proclamation, in the words and figures following; that is to say,

"His Honor the Lieutenant-governor is pleased to enact and declare, that from and after the 24th instant the British silver and copper coins hereinafter enumerated shall pass current in the Island of Malta and its dependencies, at the following rates respectively of Maltese money, viz.:—

Silver.

	Scudi.		Tari.		Grains.	Grains.
The crown or 5 shilling piece - - - -	3	-	0	-	0	or 720
The half-crown 2*s.* 6*d.* ditto - - - -	1	-	6	-	0	— 360
The shilling - - - - - - - -	0	-	7	-	4	— 144
The sixpence - - - - - - - -	0	-	3	-	12	— 72

Copper.

The penny - - - - - - - - - - - - - -	12
The halfpenny - - - - - - - - - - - - - -	6
The farthing - - - - - - - - - - - - - -	3

"In all payments to Government the abovementioned British coins will be received at the treasury and all other public offices of the Government, at the rates specified in Maltese currency, and issued in the same manner.

"His Honor is pleased further to notify that the measure above stated is preparatory to

to the general introduction of the British metallic currency as the circulating medium in these possessions."

And whereas on the 6th day of March in the year 1826, Major-general Alexander Woodford, as Lieutenant-governor administering the Government of the Island of Malta and its dependencies, caused to be published in the said island a proclamation, in the words and figures following; that is to say,

"His Honor the Lieutenant-governor, with reference to the proclamation of the 9th of June 1825 (No. XIV.), is pleased to order and direct that the British gold coins, called sovereigns and half-sovereigns, shall hereafter pass current in these islands for their relative value of 20*s.* and 10*s.* sterling each respectively."

And whereas on the 3d day of November, in the year 1827, the said Major-general the Honourable Frederick Cavendish Ponsonby, Lieutenant-governor administering the Government of the Island of Malta and its dependencies, caused to be published in the said island a proclamation in the words following; that is to say,

"Whereas by the Proclamation No. XIV., dated the 9th June 1825, the intention of his Majesty's Government generally to introduce the British metallic currency as the circulating medium in these possessions was avowed and declared, and with that view the British silver and copper coins, viz., crowns, half-crowns, shillings, and sixpences, pence, half-pence and farthings, were ordained to be here current at the rates respectively of Maltese money therein mentioned; and whereas his Majesty deeming it expedient that a copper coin of a less value than the British farthing (now current at the rate of three Malta grains each) should be provided for the accommodation of this population, was graciously pleased to order that certain pieces of copper money should be coined in England, which should be called 'British grains,' every such piece having for the obverse impression his Majesty's effigy, with the inscription 'Georgius IV. Dei Gratia' and the date of the year, and for the reverse the figure of Britannia, represented seated holding a trident in her left hand, with the emblems of the United Kingdom underneath the figure, and with the inscription 'Britanniar: Rex Fid: Def:' and whereas the said coin is now arrived and at the disposal of Government; the Lieutenant-governor enacts and declares, that the British grains above described shall, from and after the date of this proclamation, pass and be received, within the Island of Malta and its dependencies, as current and lawful money of Great Britain, every such grain piece as of the value of one grain of Malta money, and in relation to and exchange for other British copper coin as follows, viz.:—

12 for one penny piece;
6 for one halfpenny;
3 for one farthing;

at which said rates the British grain will henceforth be paid and received by the treasury, and other officers of the Government."

And whereas on the 6th day of November, in the year 1827, the said Lieutenant-governor the Honourable Frederick Cavendish Ponsonby, caused to be published in the said Island of Malta a further proclamation, stating that,

"Whereas a new copper coinage, fully adequate and well adapted to the wants and accommodation of the people, has now, through the paternal care of his Majesty's Government, been provided for circulation, and established as current in these possessions, his Excellency the Lieutenant-governor is pleased to enact and ordain:

"1. That from and after the 20th of November then instant, no copper money, except the British penny, halfpenny, farthing and grain pieces, shall pass or be received as the lawful currency of the Island of Malta and its dependencies.

"2. That, consequently, from and after the said date the Malta copper money, namely, the four, two, and one tari pieces, and the ten, five, and one grain pieces, shall cease to be current, and shall no longer be considered as coins of any value."

And further providing for the exchange of the said Malta copper money for other current money of the island.

And whereas it is expedient that the provisions and directions contained in the said recited proclamations of the 9th day of June 1825, of the 6th day of March 1826, of the 3d and 6th days of November 1827, should be approved and confirmed; be it therefore, and it is hereby further ordered, by the Queen's Most Excellent Majesty, by and with the advice of Her Privy Council, that the same shall be and are hereby approved and confirmed accordingly. Provided always, and it is hereby further ordered and declared, that all acts, matters, and things heretofore done, under or by virtue of the said proclamations or notices now confirmed, or under or by virtue of the said proclamations or notices which are hereby revoked and rescinded, or any or either of them, shall be and remain valid and effectual to all intents and purposes, as if the said proclamations had been issued or confirmed by Her Majesty or Her Royal predecessors.

And the Lords Commissioners of Her Majesty's Treasury, and the Right Honourable Lord Stanley, one of Her Majesty's Principal Secretaries of State, are to give the necessary directions herein accordingly.

(signed) *William L. Bathurst.*

Appendix, No. 8.

A Proclamation by the Queen.

Coins & Currency.

MALTA.

Whereas the coins current in Our Island of Malta and its dependencies, consist partly of the current coin of the United Kingdom, and partly of Spanish, Mexican, and Columbian silver coins called dollars, and it is expedient that the rate at which the said dollars shall circulate in Our said colony, shall be correctly ascertained and fixed: Now therefore We, by the advice of Our Privy Council, have thought fit to declare and ordain, and by the advice aforesaid do hereby declare and ordain, that throughout Our said Island of Malta and its dependencies, the dollar of Spain, Mexico, or the South American States, shall circulate and be received in payment as being of the full value and equivalent to 4*s.* 2*d.* sterling money of the United Kingdom. And in all payments to be made in Our said Island and its dependencies, tender or payment in the said coins, at the rate aforesaid, shall be deemed and taken to be a lawful tender, in the same manner as if such tender had been made in the current coin of the United Kingdom.

(L. S.)

AT the Court at Buckingham Palace, the 4th of March 1844.

Present:—The Queen's Most Excellent Majesty; His Royal Highness Prince Albert; Lord President, Lord Privy Seal, Duke of Wellington, Earl of Jersey, Earl of Haddington, Earl of Aberdeen, Lord Stanley, Sir Robert Peel, Bart., Mr. Chancellor of the Exchequer, Sir James Graham, Bart., Sir Edward Knatchbull, Bart.

Whereas there was this day read at the Board the draft of a Proclamation, regulating the rate at which certain foreign coins are to pass current in Her Majesty's Island of Malta and its dependencies; Her Majesty having taken the same into consideration, was pleased, by and with the advice of Her Privy Council, to approve thereof, and to order, and it is hereby ordered, that the said proclamation do take effect and come into force in Her Majesty's said island and the dependencies thereof, from and after such day as shall be for that purpose limited by the Governor or officer administering the Government of the same by a proclamation to be by him for that purpose issued.

And the Lords Commissioners of Her Majesty's Treasury, and the Right Honourable Lord Stanley, one of Her Majesty's Principal Secretaries of State, are to give requisite directions for causing publication to be made hereof in Her Majesty's said island, and for other purposes referred to therein.

(signed) *Wm. L. Bathurst.*

No. 6.—GIBRALTAR.

(L. S.)

AT the Court at Buckingham Palace, the 23d of May 1844.

GIBRALTAR.

Present:—The Queen's Most Excellent Majesty; His Royal Highness Prince Albert; Lord Privy Seal, Duke of Wellington, Lord Steward, Lord Chamberlain, Earl of Aberdeen, Lord Granville Somerset, Lord Stanley, Sir Robert Peel, Bart., Mr. Chancellor of the Exchequer, Sir James Graham, Bart., Sir Edward Knatchbull, Bart.

Whereas by an Order of his late Majesty King George the Fourth, made with the advice of his Privy Council, and bearing date the 23d March 1825, after reciting amongst other things, that it had been represented to his Majesty at the Council Board, by the Lords Commissioners of his Majesty's Treasury, that they had given directions that his Majesty's troops serving in the several British colonies and possessions abroad should in certain cases be paid in British silver and copper money, and that with the view of securing the circulation of such money in those colonies, it would be expedient that an Order in Council should be issued, declaring that in all those colonies where the Spanish dollar was then, either by law, fact, or practice, considered as a legal tender for the discharge of debts; or where the duties of the Government were rated or collected, or the individuals had a right to be paid in that description of coin, that a tender and payment of British silver money to the amount of 4*s.* 4*d.* should be considered as equivalent to the tender and payment of one Spanish dollar, and so on in proportion for any greater or less amount of debt; his said late Majesty was pleased to approve of what was proposed in the said representation.

And whereas it is expedient that the said recited Order in Council should be revoked so far as respects Her Majesty's garrison and territory of Gibraltar, be it therefore, and it is hereby ordered by the Queen's Most Excellent Majesty, by and with the advice of Her Privy Council, that so far as respects Her Majesty's said garrison and territory the said recited Order shall be, and the same is hereby rescinded.

And the Lords Commissioners of Her Majesty's Treasury, and the Right Honourable Lord Stanley, one of Her Majesty's Principal Secretaries of State, are to give the necessary directions herein accordingly.

(signed) *Wm. L. Bathurst.*

PROCLAMATION BY THE QUEEN.

WHEREAS the coins current within Our garrison and territory of Gibraltar, consisting partly of the current coin of the United Kingdom, and partly of gold, silver, and copper coins of Spain, or of the South American States, and it is expedient that the rates at which the said Spanish or other foreign coins shall circulate within Our said garrison and territory shall be ascertained and fixed: Now therefore, We, by the advice of Our Privy Council, have thought fit to declare and ordain, and by the advice aforesaid We do hereby declare and ordain, that within and throughout Our said garrison and territory of Gibraltar, the said coins shall circulate and be received in payment as being of the full value, and equivalent to current money of the United Kingdom, at the rates hereafter specified; that is to say,

The gold doubloon of Spain, Mexico, or the South American States, at the rate of 66*s.* 8*d.* sterling.

The gold or silver dollar of Spain, or the dollar of Mexico or the South American States, at the rate of 4*s.* 2*d.* sterling.

And We do further ordain and declare, that the copper coin denominated the quarto shall pass current and be received in payment as of the value and equivalent to the one hundred and ninety-second part of the said dollar; provided always, that no person shall be compelled to receive at any one payment more than forty-eight of the said quartos.

And in all payments to be made within Our said garrison and territory abovementioned, tenders of payment in the said coins or either of them at the several respective rates, but, as regards quartos, subject to the limitation as to amount as aforesaid, shall be deemed and taken to be a legal tender in the same manner as if such tender had been made in the current coin of the United Kingdom.

(L. S.)

AT the Court at Windsor, the 3d September 1844.

Present:—The QUEEN's Most Excellent Majesty; His Royal Highness Prince Albert; Lord President, Duke of Wellington, Lord Steward, Lord Chamberlain, Earl of Jersey, Earl of Haddington, Earl of Aberdeen, Lord Granville Somerset, Lord Stanley, Sir Robert Peel, Bart., Mr. Chancellor of the Exchequer, Sir James Graham, Bart., Sir Edward Knatchbull, Bart.

WHEREAS there was this day read at the Board the draft of a Proclamation regulating the rates at which certain foreign coins are to pass current within Her Majesty's garrison and territory of Gibraltar; Her Majesty having taken the same into consideration was pleased, by and with the advice of Her Privy Council, to approve thereof, and to order, and it is hereby ordered, that the said Proclamation do take effect and come into force in Her Majesty's said garrison and territory, upon and from and after such day as shall be for that purpose limited by the Governor or officer administering the government of the same, by a proclamation to be by him for that purpose issued.

And the Right Honourable the Lords Commissioners of Her Majesty's Treasury, and the Right Honourable Lord Stanley, one of Her Majesty's Principal Secretaries of State, are to give the requisite directions for causing publication to be made hereof in Her Majesty's said garrison and territority, and for the other purposes referred to herein accordingly.

(signed) *C. Greville.*

A PROCLAMATION BY THE QUEEN.

WHEREAS by our Proclamation for ascertaining and fixing the rates at which certain Spanish and other foreign coins shall circulate and be a lawful tender within our garrison and territory of Gibraltar, it was among other things declared and ordained that the gold doubloon of Spain, Mexico, or the South American States should circulate and be received in payment as being of the full value and equivalent to 66*s.* 8*d.* of the current money of the United Kingdom. And whereas it hath been represented unto us by the Lords Commissioners of Our Treasury, that it is expedient that the directions thereby given, and the value therein set forth, should be applicable to the doubloon of Spain only. Now, therefore, We, by the advice of our Privy Council, have thought fit further to declare and ordain, and by the advice aforesaid We do hereby declare and ordain accordingly, that, so far as regards the circulation and tender of doubloons of Mexico or of the South American States, the directions given by Our said Proclamation shall be revoked and annulled.

Appendix, No. 8.

Coins & Currency.

GIBRALTAR.

(L. S.)

AT the Court at Buckingham Palace, the 26th April 1845.

Present:—The QUEEN's Most Excellent Majesty; His Royal Highness Prince Albert; Lord Privy Seal, Duke of Wellington, Earl of Lincoln, Lord Chamberlain, Earl of Jersey, Earl of Haddington, Earl of Aberdeen, Earl of Ripon, Lord Stanley, Mr. Herbert, Sir Robert Peel, Bart., Sir James Graham, Bart.

WHEREAS there was this day read at the Board the draft of a Proclamation revoking so much of a Proclamation for regulating the rates at which certain foreign coins are to pass current within Her Majesty's garrison and territory of Gibraltar, as relates to the circulation and lawful tender of doubloons of Mexico and of the South American States. Her Majesty, having taken the same into consideration, was pleased, by and with the advice of Her Privy Council, to approve thereof, and to order, and it is hereby ordered, that this Proclamation do take effect and come into force upon and from and after the promulgation thereof in Her Majesty's said garrison and territory by the Governor or officer administering the Government of the same.

And the Right Honourable the Lords Commissioners of Her Majesty's Treasury, and the Right Honourable Lord Stanley, one of Her Majesty's principal Secretaries of State, are to give the requisite directions herein accordingly.

(signed) *Wm. L. Bathurst.*

No. 7. — HONG KONG.

AT the Court at Windsor, the 28th November 1844.

HONG KONG.

Present:—The QUEEN's Most Excellent Majesty; His Royal Highness Prince Albert; Lord President, Duke of Wellington, Lord Steward, Earl of Jersey, Earl of Haddington, Earl of Aberdeen, Lord Stanley, Sir Robert Peel, Bart., Sir James Graham, Bart.

WHEREAS there was this day read at the Board the Draft of a Proclamation respecting the rates at which certain foreign coins and coins of the East India Company's territories are to pass current in Her Majesty's colony of Hong Kong and its dependencies, and further relating to the standard of value and tender of payment within the said colony; Her Majesty having taken the same into consideration, was pleased, by and with the advice of her Privy Council, to approve thereof, and to order, and it is hereby ordered, that the said Proclamation do take effect and come into force from the date of the publication thereof in Her Majesty's said island of Hong Kong, by the Governor of the same.

And the Lords Commissioners of Her Majesty's Treasury, and the Right honourable Lord Stanley, one of Her Majesty's Principal Secretaries of State, are to give the requisite directions for causing publication of the said Proclamation to be made in Her Majesty's said colony, and for the other several purposes referred to therein.

(signed) *William L. Bathurst.*

BY THE QUEEN, A PROCLAMATION.

WHEREAS, on the 29th day of March 1842, a Proclamation was issued at Hong Kong by Sir Henry Pottinger, Baronet, Our Plenipotentiary and Chief Superintendent of the Trade of British Subjects in China, in the terms following, that is to say,—

" With reference to the desirable object of preventing disputes and laying down some defined system regarding the circulating medium in this settlement, His Excellency Sir Henry Pottinger, Bart. Her Majesty's Plenipotentiary and Chief Superintendent of the Trade of British Subjects in China, is pleased to promulgate the following brief rules, which are to be considered applicable to all common bazaar purchases, and barter, hire, &c. &c., but not to interfere with, or affect, what may be termed mercantile transactions, and are to be in force on the Island of Hong Kong, pending the gracious pleasure of Her Majesty the Queen of Great Britain.

" 1st. The following coins are to be deemed legal tenders:—Spanish, Mexican, and other dollars, and their component parts, Company's rupees and their component parts, ' cash,' or the copper coin current in China.

" 2d. Dollars of whatever denomination or device, and whether whole or chopped, are to circulate at par with reference to each other, always providing that they be of the proper weight and standard.

3d. Two and one quarter Company's rupees shall be considered equal to one dollar.

" One rupee and two annas (or half a quarter) equal to half a dollar, and three-quarters of a rupee (or 12 annas) equal to one quarter of a dollar.

" 4th. Twelve hundred cash (1200) copper coin shall be equal to one dollar.

" Six hundred (600) to half a dollar.

" Three hundred (300) to a quarter of a dollar.

" Five hundred and thirty-three (533) to one Company's rupee.

" Two hundred and sixty-six (266) to half a rupee.

" One

" One hundred and thirty-three (133) to one quarter of a rupee.

" 5th. Any other coins, whether British or foreign, not enumerated in the preceding rules, are not to be deemed a legal tender, but they can, of course, be sold or otherwise bartered in the bazaar, according to their intrinsic value.

" 6th. Cash copper coin, at the rate laid down in the 4th rule, will be sold to any individual requiring it, in sums of not less than 50 dollars, on application to the Treasurer and Secretary to her Britannic Majesty's Superintendent of Trade.

" GOD save the QUEEN."

And whereas, on the 27th day of April 1842, a further Proclamation was issued by Our said Plenipotentiary and Chief Superintendent of the Trade of British Subjects in China, in the terms following;

That is to say,

" The letter, of which a copy is hereunto annexed, having been addressed to me by the mercantile firms who have signed it, on behalf of themselves and others, I do hereby direct and proclaim, in conformity with their application, that pending the gracious pleasure of the Queen of England, the Mexican and other republican dollars shall be taken as, and considered to be, the standard, in all Government and mercantile transactions, at Hong Kong and other places in China in the occupation of her Majesty's forces, unless at the time of such transactions taking place it should be expressly specified to the contrary.

" And I do further announce, that the present Proclamation is not to be taken in any way or shape as affecting the provisions of the one which I promulgated on the 29th day of last month, relative to the circulating medium on the Island of Hong Kong.

" GOD save the QUEEN."

And whereas, by Our Letters Patent, bearing date the 5th day of April, in the sixth year of Our reign, We did erect and constitute Our island of Hong Kong and its dependencies into a separate colony, to be known and designated as the colony of Hong Kong. And by Our instructions to Our Governor of the said colony, We did then direct and ordain that he should not propose or assent to any legislative ordinance whatever, whereby any " bills of credit or any other paper currency, or any coin, save only the legal coin of the realm, may be made or declared to be a legal tender without special permission from Us in that behalf first obtained."

And whereas it hath been represented to Us, by the Lords Commissioners of Our Treasury, that doubts have arisen with reference to the terms of the said hereinbefore recited Proclamations of the 29th day of March and the 27th day of April 1842, respecting the legal sufficiency of tenders of payment within Our said island and its dependencies in British coins; and it is expedient that such doubts should be removed, and that the regulations regarding standard of value and tenders of payment within Our said island should be assimilated to those of Our other possessions abroad.

Now, therefore, We, by the advice of Our Privy Council, have thought fit to declare and ordain, and, by the advice aforesaid, We do hereby declare and ordain, that from and after the date of the publication in the said island of Hong Kong of this Our Proclamation, the said hereinbefore recited Proclamations issued on the 29th day of March and 27th day of April, in the year 1842, as aforesaid, shall be revoked and annulled.

And We do further declare and ordain, that from and after the date of the publication, as aforesaid, of this Our Proclamation, the several coins hereinafter specified, being perfect coins, and of full and proper weight and value, shall, in like manner as the gold, silver, and copper coins of the United Kingdom, be and constitute a legal tender of payment within Our said island of Hong Kong and its dependencies, at the several respective rates, and as equivalent to the values undermentioned:

That is to say,

The gold mohur of the East India Company's territory, coined since the 1st day of September 1835, at the rate of 29*s.* 2*d.* sterling money of the United Kingdom.

The dollar of Spain, Mexico, or the South American States, at the rate of 4*s.* 2*d.* sterling.

The rupee of the East India Company's territory, coined since the 1st day of September 1835, at the rate of 1*s.* 10*d.* sterling; and the half rupee, quarter rupee, and eighth of rupee pieces, in proportion.

The cash, or copper coin, current in China, at the rate of 288 cash for 1 *s.* sterling.

And We do hereby further declare and ordain, that tenders of payment in the said coins, being, as aforesaid, perfect coins, and of full and proper weight and value, as well as in the gold, silver or copper coins of the United Kingdom, or any or either of them, according to the several relative rates and values hereinbefore specified, shall be deemed and taken within Our said Island of Hong Kong and its dependencies, to be a sufficient and lawful tender, in satisfaction and discharge of all debts, contracts and engagements whatsoever for the payment of money; provided always nevertheless, and We do further ordain and declare, that nothing herein contained shall be deemed or taken to render it compulsory on any person to accept at any one payment a larger amount in silver coins of the United Kingdom of lower denomination than 1*s.*, or in the half-quarter, or eighth rupee pieces hereinbefore mentioned, than the equivalent to 20*s.* sterling money, or a larger amount in copper coins of the United Kingdom, or in the Chinese copper coins before-mentioned, than the equivalent to 1 *s.* sterling money.

Appendix, No. 9.

Appendix, No. 9.

Extracts from Colonial Regulations.

COLONIAL REGULATIONS.

(EXTRACTS.)

RULES and REGULATIONS for Her Majesty's Colonial Service.

Finance.—Accounts.—And Blue Books.

CHAPTER VI.

Sect. IV.—Correspondence between the Commissioners of Audit in this Country and the Officers of Account in the Colonies.

1. The Board of Audit in this country will correspond directly with the accountants in the colonies.
2. The communications from the Board of Audit will be divided into two classes, the one comprising points affecting the functions and responsibility of the accountants only, the other comprising points affecting the discretion and responsibility of the governor, or other superior officer authorizing expenditure.
3. Both these classes of communications will be addressed directly to the accountants, but of the second class copies will be sent, simultaneously with their transmission to the colony, to the Lords Commissioners of the Treasury, to be forwarded to the Secretary of State, by whom such instructions as may appear to him necessary will be addressed to the governor respecting them.
4. To ensure, however, to the governor full knowledge of all correspondence in which the affairs of his government may be concerned, the accountant will be directed to submit to him all queries or letters whatever which may be addressed to him by the Audit-office, together with the answers which it may be his intention to return to them; and it will be the duty of the governor, should he see reason to dissent from those answers, or desire to attach to them any additional explanation, to address a despatch on the subject to the Secretary of State.
5. If in any case it should appear to the Board of Audit necessary that a question regarding colonial accounts should be proposed to the governor himself, the Board will submit such questions to the Lords of the Treasury, at whose instance the Secretary of State will himself communicate on the subject with the governor.

CHAPTER VII.

Financial and other Returns.

Her Majesty's Government attach the highest importance to the regular and punctual transmission of the following Returns; the governors are desired to impress upon those officers whose duty it may be to prepare them, that any remissness or neglect in this respect will be visited with the marked displeasure of Her Majesty's Government.

Sect. I.—RETURNS relating to Colonial Revenues and Receipts.

1. A Return of the regular revenue arising from local taxes and duties, in which is to be distinguished the amount of collections under each head, and the arrears of preceding years from the receipts of the current year.
2. Of the revenue derived from rents or other proceeds of Crown property.
3. Of casual revenue and incidental receipts, including judicial fines and forfeitures, escheats, and other similar droits of the Crown, and recoveries of debts from individuals.
4. Of repayments of colonial advances, or other receipts on account of that description.
5. Of receipts in aid of revenue, including loans raised, drafts on account of Parliamentary grants, or other advances from the funds of this country, issues of paper currency, and deposits from the courts of law or otherwise, which may be for a time available for the purposes of the colonial government.
6. Of deposits not so available.

Sect. II.—RETURNS relating to Disbursements.

1. A Return of civil charges regularly authorized by Her Majesty's Government, or by Acts of local legislatures, which have received Her Majesty's assent, classed under the heads of salaries, and of incidental and contingent charges, specifying the amount expended under each head for each public department, and including judicial and ecclesiastical establishments paid by the government.

2. Of

2. Of supplementary civil charges, comprising any salaries or contingent charges which may not have been regularly sanctioned by Her Majesty's Government, specifying the department and service for which they may have been incurred, and whether such sanction has been applied for.

3. Of military charges, if defrayed from colonial funds, and not paid by officers accounting to the military departments in this country, under the heads of regimental pay and subsistence of local corps or militia.

4. Of advances for the colonial service (to be subsequently repaid or accounted for to the colonial authorities), including remittances to agents.

5. Of advances from the colonial funds to the military chests, or otherwise, for services to be accounted for by the officers to whom the advances are made to their respective departments in this country.

6. Of repayment of loans, or advances in aid of revenue, and payments for interest thereon, paper currency cancelled, or other debts liquidated.

7. Of repayments of deposits.

8. Of special and particular services, not attaching to the ordinary colonial establishments, such as Indian presents, the expenditure for liberated Africans in Sierra Leone and in the West Indies, and in the sases of New South Wales, Van Diemen's Land, and Bermuda, the charges for the maintenance, clothing, and lodging the convicts, and for establishments connected with their immediate superintendence and management; any sums received for their labour being stated by way of deduction from the gross amount of the expenditure.

9. Adverting to the variations in the charges defrayed from revenues at the disposal of the colonial governments, comprising in some instances expenses of a public nature, which, in others, are provided for by separate and special rates not levied or accounted for by the officers of government, it would be desirable to receive the best returns that can be obtained of the produce and appropriation of all such dues or tolls as are levied or applied by local municipal bodies, or officers, or as may have been imposed by law for any specific purposes, including legislative provision for ecclesiastical, scholastic, or charitable establishments.

10. These several returns and statements should be made out and furnished quarterly, and they should comprise not only the revenue and expenditure, and other financial transactions of those colonies of which the revenues are at the immediate disposal of the Crown, but also of those colonies where the revenues are appropriated by, and accounted for to, representative Assemblies.

11. The quarterly returns, in those cases where the revenues are at the disposal of the Crown, should be accompanied by a short abstract of the transactions of the treasurer, or other officer accountable to the Lords Commissioners of the Treasury, for the application of the colonial funds, showing the amount of his receipts and disbursements during the corresponding period, and the balances in hand, or available, at the commencement and end of it.

12. Although the Lords of the Treasury consider that it is very desirable to obtain these returns and statements quarterly, they are aware that, in some cases, the colonial financial returns are made up annually, and that it may be difficult to obtain them more frequently, from colonies having Representative Assemblies, than once in each year; their Lordships would wish, however, to obtain them quarterly in all practicable cases.

13. The accounts of revenue and expenditure of the preceding year must be transmitted to this country, for examination and audit, on or before the 1st of April in each year.

14. The salary of the treasurer, or other proper officer, must not be issued to him until he has certified to the governor that he has complied with his instructions.

15. The auditor will transmit through the governor such reports as he may from time to time have to make to the Audit Board, in order that the governor may have an opportunity of adding any explanations which he may judge necessary, thus saving, in many cases, the necessity of a further reference to the colony*.

16. All accounts of expenditure of public money must be accompanied by authenticated copies of, or extracts from, such of the Secretary of State's despatches as may be referred to in the accounts, in support of particular items of expenditure.

17. A quarterly return or schedule of all appointments to public offices, and of all alterations made in the salaries or allowances of public officers, as also of all payments of an unusual and special description directed or sanctioned by the governor or officer commanding, should be made out in the forms prescribed in the Appendix, but the governor must not regard the mere transmission of this return as relieving him from further responsibility.

* *See* preceding page, ch. vi.

Sect. IV.—The Annual "Blue Book."

1. The annual "Blue Book," containing specific accounts of the civil establishments, of the colonial revenue and expenditure, and of various statistical particulars, &c., must be completed as early as possible after the close of each year. The various returns which it comprises must be filled up with the greatest possible accuracy; and the statistical Tables must be full and complete. Blank copies of this book in sheets will be annually transmitted to each colony from the Colonial-office.

2. The colonial secretary will be responsible for the general preparation of the "Blue Book," and he must certify the accuracy of its contents.

3. The governor will not be authorized to sign a warrant for payment of the first quarter's salary in each year, which may be otherwise due to the colonial secretary, unless he shall

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Extracts from Colonial Regulations.

have produced a complete book properly filled up, or can show to the governor that he has duly called upon the chief officer of the department in which any delay may have occurred, for the returns required from him.

4. In this case the latter officer must be held responsible for the delay, and payment of his salary must be suspended, until he has forwarded the necessary returns to the colonial secretary.

5. The governor will send home the "Blue Book" in duplicate. He will retain one copy for the use of the executive government, and in the legislative colonies he will lay a copy of it before the Council and the House of Assembly respectively.

6. The governor, in transmitting the "Blue Book" to this department, will accompany it with a report, exhibiting generally the past and present state of the colony, and its prospects, in every political branch.

CHAPTER VIII.

Sect. I.—REQUISITIONS from Colonies.

1. All requisitions for supplies must be transmitted from the colony to the agent-general in this country.

2. It must be certified in each case whether such requisitions are made "for the current supply of an established and customary service," and sanctioned by Her Majesty's Government, or for articles of an extraordinary nature, or for a service not so sanctioned.

3. In the latter case it is necessary that the requisitions should be accompanied with all the explanations necessary for the guidance of Her Majesty's Government in determining whether they should or should not be complied with.

4. In every case the signature of the governor should be attached to the end of the list containing the specific articles required.

5. No requisition must be made to replace the articles spoilt or worn out until a Board of Survey, consisting of not less than three public officers, of whom the chief secretary to government shall be president, has been held upon the articles. A certificate of the Board, stating that the articles in question are unserviceable and necessary to be replaced, must accompany the requisition.

6. The officer at the head of the department must be debited with the unserviceable articles, or the Board of Survey must give directions for having them sold by public auction, whenever the quantity accumulated shall render such sale expedient.

7. The Board of Survey will furnish the governor with a report of their proceedings.

8. They will also be required to consider and report to the governor the propriety of every requisition for articles to be supplied for the public service, taking care that no expense which is not absolutely necessary shall be incurred.

9. The governor will be expected to revise the requisitions and the reports of the Boards, and to direct the Boards to reconsider their reports, should it be necessary. He will then forward them to the Secretary of State with his own observations.

CHAPTER IX.

Sect. I.—CUSTODY of Public Monies in Colonies not possessing Representative Assemblies.

1. The governor is at liberty, with the concurrence of the Colonial Council, to avail himself of the services of any banking establishments in the colony for the deposit of all, or any portion of the public monies arising from colonial revenue or other colonial receipts, as well as for the transaction of public business connected with the financial arrangements of the colony, provided such establishments shall have been formed under charter from the Crown, or under local legislative enactments, which have received the assent of the Crown; taking care, however, that it is well understood, that any monies placed in the banks will be liable to fluctuation in amount, or be withdrawn, according to the exigencies of the government.

2. Where no chartered banks or banking establishments, approved as before mentioned, exist, or where it is not thought adviseable to employ them, or when they may be only had recourse to for the deposit of part of the public money, the governor will cause a secure fire-proof vault or safe to be constructed, either in the office of the treasurer, or in some other appropriate building, for the deposit of all surplus monies. This building is to be duly watched and guarded, and the door of the vault or safe to be furnished with three different locks, the keys of which locks are to be kept by, and under the separate charge—one, of the treasurer, and the others, of such two principal officers of the government as the governor may consider it most expedient to nominate for such purpose.

3. The colonial treasurer, or receiver-general, is to keep under his own immediate charge such sums of money only as may be necessary to meet the current disbursements of his department. If banking establishments be employed for the deposit only of surplus monies, or if a strong vault be used for that purpose, the treasurer's separate balance will, in either case, be regulated by the average amount of his monthly ordinary expenditure; but if recourse shall be had to the banking establishments for the transaction of current business

business, as well as for the deposit of surplus monies, the balance to be left in the hands of the treasurer will be of small amount, to meet only minor incidental expenses.

4. Should the amount of the maximum balance which may remain in the hands of the treasurer, not have been already determined by existing regulations, the governor will cause the necessary inquiries to be made, and will report to the Secretary of State, for the consideration of the Lords of the Treasury, the sum which he may decide upon for such maximum balance, accompanying this report by statements of the treasurer's average monthly ordinary receipts and disbursements (distinguishing fixed revenue from incidental receipts, and pay and salaries from contingent disbursements), and by such other explanations and observations as may have been submitted to him, and upon which he may have grounded his decision.

5. In order that the governor may at all times have the means of informing himself as to the state of the public balance, and the disposal of the same, and effectually to provide for the verification of such balance, he will cause the regulations which he has received from the Lords Commissioners of Her Majesty's Treasury, in this respect, to be strictly observed by the respective parties concerned.

6. If the governor shall have availed himself of the services of a banking establishment in the colony, he will require from the secretary, or other proper officer of such establishment, a monthly statement of all sums deposited in, and withdrawn from the bank, and of the balance of public money remaining in the bank at the end of each month.

7. The governor will take care that arrangements are made with the directors or managers of these establishments, so as to afford proper security against the sole control by the colonial treasurer, receiver-general, or other accountant, over the sums deposited therein.

To effect this object, the checks on the bank for the payment of ordinary disbursements should invariably be countersigned by the officer next in rank at the treasurer's or accountant's office.

In those cases where the banks may be had recourse to only for the deposit of surplus monies, the checks should be countersigned by the governor, as his warrant of authority to the bank for the re-issue of the money.

When the banks are used for deposits, and also for the transaction of the current business of the government, it will be necessary that the governor should fix the maximum sum for which the treasurer's draft, countersigned by his principal assistant, may be honoured, and beyond which sum the governor's warrant of authority, as above described, is to be required in addition.

8. If the surplus funds, or any portion thereof, shall be deposited in a strong vault, the governor will require from the three officers in charge a quarterly return of the monies deposited therein.

9. The strong vault is on no occasion to be opened, nor is any money to be deposited therein, or withdrawn therefrom, except by the three persons entrusted with the keeping of the separate keys, and by an order or warrant under the governor's signature (such order or warrants to be for round sums), addressed to the treasurer, or accountant, and to the two other officers concerned; and the three officers entrusted with the keys of the vault are to sign a joint certificate as to every sum deposited, which certificate is to be delivered to the treasurer, to be annexed with other vouchers to his accounts.

The treasurer is, in like manner, to sign receipts in duplicate for every amount re-issued to him, which receipts are to be delivered to the other officers in charge of the vault.

10. It being the intention of Her Majesty's Government that surveys of the funds in the colonial chests shall in future be made quarterly, in the same manner as surveys of the funds in the military chests, the governor will cause a statement to be prepared on the 1st days of January, April, July, and October of each year, in the form prescribed for that purpose by the Lords Commissioners of the Treasury.

11. The governor will also cause an examination of the funds of the colonial chests to be made twice in each year, or as much oftener as he may think fit to direct, at uncertain periods, and without any previous notice, and he will forward by the first opportunity after such examinations the reports and certificates of the officers appointed to that duty; duplicate copies of these certificates are also to be annexed to the colonial treasurer's accounts of the months in which the examinations are made.

12. The governor is to bear in mind that any arrangements relating to the deposit of colonial funds with any banking establishment are to have for their object the convenience and accommodation of the public service only, and are not to be entered into with any particular view of making the banks to increase their accommodations and loans to other parties, and the governor will also take care that every proper advantage and allowance by way of interest for deposits that might be profitably employed by the banks, is duly secured for the use and benefit of the colonial treasury and government.

SECT. II.—REGULATIONS and CONDITIONS for the Observance of which Provision should be made in the Charter of Legislative Enactments relating to the Incorporation of BANKING COMPANIES in the Colonies.

1. THE amount of capital of the company to be fixed; and the whole of such fixed amount to be subscribed for within a limited period, not exceeding 18 months from the date of the charter or Act of incorporation.

2. The bank not to commence business until the whole of the capital is subscribed, and a moiety at least of the subscription paid up.

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3. The whole amount of the capital to be paid up within a given time from the date of the charter or Act of incorporation, such period, unless under particular circumstances, not to exceed two years.

4. The debts and engagements of the company, on promissory notes or otherwise, not to exceed at any time thrice the amount of the paid-up capital, with the addition of the amount of such deposits as may be made with the company's establishment by individuals in specie or government paper.

5. All promissory notes of the company, whether issued from the principal establishment, or from branch banks, are to bear date at the place of issue, and to be payable on demand in specie at the place of date.

6. No promissory or other notes to be issued for sums under 1 *l.* sterling (or in the North American colonies 1 *l.* Halifax currency), or the equivalent thereof in any other local currency, and not for fractional parts of that amount.

7. Suspension of specie payments on demand at any of the company's establishments for a given number of days (not in any case exceeding 60) within any one year, either consecutively or at intervals, forfeit the charter.

8. In event of the assets of the company being insufficient to meet its engagements, the shareholders are to be responsible to the extent of twice the amount of their subscribed shares (that is, for the amount subscribed and paid up, and for an additional amount equal thereto).

9. The company shall not hold shares in its own stock, nor make advances on the security of those shares.

10. The discount or advances by the company on securities bearing the name of any director or officer thereof, as drawer, acceptor, or endorser, shall not at any time exceed one-third of the total advances and discounts of the bank.

11. The company shall not advance money on security of lands or houses, or ships, or on pledge of merchandise, nor hold lands or houses, except for the transaction of its business, nor own ships, or be engaged in trade except as dealers in bullion or bills of exchange; but shall confine its transactions to discounting commercial paper and negotiable securities, and other legitimate banking business.

12. The dividends to shareholders are to be made out of profits only, and not out of the capital of the company.

13. The company to make up and publish periodical statements of its assets and liabilities (half-yearly or yearly), showing, under the heads specified in the form prescribed for that purpose,* the average of the amount of its notes in circulation, and other liabilities, at the termination of each week or month during the period to which the statement refers, and the average amount of specie or other assets that were available to meet the same. Copies of these statements are to be submitted to the government of the colony within which the company may be established; and the company to be prepared, if called upon, to verify such statements by the production, as confidential documents, of the weekly or monthly balance-sheets from which the same are compiled. And also to be prepared, upon requisition from the Lords Commissioners of Her Majesty's Treasury, to furnish in like manner such further information respecting the state or proceeding of its banking establishments as their Lordships may see fit to call for.

* *See* Appendix. p. 735.

14. No bye-law of the company shall be repugnant to the conditions of the charter or Act of incorporation, or to the law of any colony in which the company's establishment may be placed.

15. The charter or Act of incorporation may provide for an addition to the capital of the company, within specified limits, with the sanction of the Lords Commissioners of the Treasury; such additional capital, and the shares and subscription that may constitute the same, being subject in every other respect, from and after the date of the above-mentioned sanction, to conditions and regulations similar to those applying to the original capital.

16. In all cases in which shares in the company's stock are transferred between the period of the grant of the charter or Act of incorporation and the actual commencing of business by the bank, the responsibility of the original holder of the transferred shares shall continue for six months at least after the date of the transfer.

17. As the insertion in charters or Acts of incorporation of provisions relating to the detailed management of the business of the corporation has in several instances been found to render the documents complicated and unintelligible, and has been productive of great inconvenience, it is desirable that such insertion should be avoided, and that the provisions of such charters or Acts should be confined, as far as practicable, to the special powers and privileges to be conferred on the company, and the conditions to be observed by the company, and to such general regulations relating to the nomination and powers of the directors, the institution of bye-laws, or other proceedings of the company, as may be necessary with a view to the public convenience and security.

18. It is to be understood that the preceding rules respecting banking charters, though generally binding on the governors of the colonies, are not in all cases to be regarded as inflexible rules; but may, in some cases, be considered rather as important suggestions to which it is desirable (though not strictly necessary) to conform.

SECT. III.—SECURITIES.—SECURITY to be required from Parties appointed to the temporary charge of Offices of pecuniary Trust in the Colonies not possessing Representative Assemblies.

1. IN the event of the colonial treasurer, or any other established officer who has been called upon to give security to the Crown in respect of pecuniary responsibility attaching to

to his office, obtaining leave of absence under circumstances which require the interposition of the authority of the governor for the appointment of a substitute, the governor will call upon the party whom he may select to act in the absence of the principal to give security, in his personal bond to the Crown, with the bonds of two or more sureties, to such an amount with reference to the security of the principal as it may be reasonable to require; or to furnish, in lieu of the bonds of sureties, such other collateral security upon property or otherwise, as shall be of equal amount and validity with such bonds.

2. In case the governor should find that the party whom he may propose to appoint to the temporary charge of an office of pecuniary trust, cannot furnish the amount of collateral security required from him, the governor will consider whether such other arrangement can be made for reducing the amount of the floating balance under the charge of such officer, by limiting the same to the smallest amount necessary to meet the current expenditure for ordinary contingent services, and by depositing all surplus beyond such reduced average balance in a separate chest, under the joint charge of two or more officers holding separate keys, or by placing the office in commission, as may render so large an amount of collateral security unnecessary.

In the event of the employment of a commission, the personal bonds of the officers joined in commission are to be taken as to their separate acts, and a full report of all the circumstances relating to any such special arrangement is to be immediately made to Her Her Majesty's Secretary of State for the Colonies, for the information of the Lords Commissioners of Her Majesty's Treasury.

3. As all security required from parties appointed to the temporary charge of offices vacated in consequence of leave of absence, or from any other cause, is to be independent of, and unconnected with, any security which may have been given by the established officer, the governor is particularly cautioned that the bonds, or other instrument, which may be prepared with a view of giving effect to the security required from the acting parties, should have no reference to the bonds of the established officer or of his sureties, and should not contain any clause which might be construed as interfering with, or affecting in any manner the original bonds of the principal, either during his absence or on his return to duty. At the same time it is not intended that this precautionary instruction should prevent the governor from accepting the additional security of the principal who may be about to absent himself on leave, should he be willing to enter into a new bond for his substitute, or to join in the security to be given by such substitute.

CHAPTER X.

Sect. I.—EXPENDITURE of Public Money in Colonies not possessing Representative Assemblies.

1. All disbursements of the public money are to be made by the cashier of the colonial treasury, under authority from the officer administering the government; and it is to be distinctly understood, that under the provisions of the Acts of 46 Geo. 3, c. 141, and 1 & 2 Geo. 4, c. 121, the officer improperly authorizing or directing any expenditure contrary to the instructions which he may receive for Her Majesty's Government, will himself be held personally responsible for the amount improperly authorized.

2. The ordinary expenditure is to be classed under the heads of salaries, fixed allowances, and contingencies, all extraordinary and special disbursements being fully and separately stated.

3. The governor is not authorized to make any addition to the fixed establishment of the colony, or to make any different appropriation of the established salaries of any public department, either as regards the number of appointments or the rates of salary and emolument, without the express sanction of Her Majesty's Government.

4. Should, however, any special circumstances occur which, in the opinion of the Governor in Council, may render addition or alteration necessary for the due carrying on of the public service without waiting for such sanction, he will cause such new or altered salary to be borne on a schedule of provisional or supplementary establishment, reporting the same to the Secretary of State.

5. Whenever the approval of Her Majesty's Government to any provisional appointment is received by the governor, he will cause the same to be transferred to the Schedule of Fixed Establishment.

6. As a general rule, the governor is not at liberty to propose to the council the execution of any new public work, or of extensive alterations and improvements in any existing building, &c., for which he has not obtained the previous sanction of Her Majesty's Government.

7. Whenever the governor may apply to the Secretary of State for such authority, he must first obtain all the necessary plans, estimates, and specifications, according to which the projected work is to be carried into execution.

8. He must then transmit to the Secretary of State a copy of the plans, with an account of the cost to be incurred under specific heads of expenditure (prepared from the estimates and specifications previously obtained), and a report of the grounds on which the work is recommended.

9. When the sanction of Her Majesty's Government has been given, the governor will

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be prepared to lay before the council, at their meeting to take into consideration the general estimates for the year next ensuing, the plans, estimates, and specifications of the proposed work, with any other information which he may consider necessary; and when the council has voted the funds required for the work, the governor will be at liberty to proceed with it, without waiting for further authority.

10. But should the governor be of opinion that the work is urgently required, and that serious inconvenience might result from delaying it, after the sanction of Her Majesty's Government had been obtained, until the period when the annual estimates are brought forward, he will be at liberty to propose to the council a supplemental estimate for that purpose.

11. Special cases may arise of pressing emergency (more particularly in colonies distant from the mother country) in which it might not be practicable to obtain the previous sanction of Her Majesty's Government for a proposed work.

12. In such cases, however, the governor will not fail to call for and to lay before the council the necessary plans, estimates, and specifications according to which the work is to be carried into execution, and to report fully to Her Majesty's Government, by the earliest opportunity, on the absolute necessity of the expenditure which he may have incurred without their previous sanction.

13. The governor will transmit with the annual estimates such full and sufficient information as to every expense of an unusual nature therein comprised as may be necessary to enable Her Majesty's Government to decide upon the propriety of the proposed expenditure.

14. In the case of public works of magnitude to be undertaken in any colony, and to be defrayed by Parliamentary grant, the following rules must be observed:—

First. That no such work shall be undertaken except on a survey and estimate made by an officer acting under the orders of some responsible department.

Second. That on a first application for a vote of money, an estimate of the sum likely to be required for the whole work shall be laid before the House of Commons.

Third. In cases which require more than one year for their completion, and where money is proposed to be voted on account, there shall be submitted to the House, in each year, and before the vote is proposed, a statement of the sums already voted, of the money actually expended up to the date of the last accounts, of all outstanding demands, and of the sum still wanting to complete the work; and any deviations from the original plan, or any contemplated addition to the magnitude or expense of the whole work, shall be inserted in the estimate of the year.

Fourth. No department of the Government shall authorize any officer to enter into any contract for any work beyond the limits of the annual grants of money, without the sanction of a minute of the Lords of the Treasury, which shall, with as little delay as possible, be laid before the House.

Sect. II.—Colonial Estimates.

1. In the colonies, not possessing representative assemblies, before the expiration of the month of June, in each year, the governor will submit to the council of his government, or, in the case of British Guiana, to the Court of Policy, such an estimate (in British sterling money) as he may think necessary of the whole expenditure, not already fixed under the sanction of Her Majesty's Government, which is intended to be charged upon the colonial revenue for the year then next ensuing. If this estimate shall meet with the concurrence of the majority of the council, it will be passed in the form of an ordinance, and the governor will transmit it to the Secretary of State by the earliest opportunity, for Her Majesty's approval and confirmation. It will be competent, at the same time, to any minority of the council, who may have dissented from the estimate, or from any items of it, to record the grounds of their dissent in the minutes of the council; and it will be the governor's duty, should he be required so to do by them, to transmit an extract copy of such minutes, together with a copy of the estimate, to the Secretary of State, for the consideration of Her Majesty's Government.

2. Should the estimate which the governor may propose to the council, be rejected by a majority of that body, he will request to be furnished, by those who dissent from his estimate, with such a one as they would propose to substitute, and, should he still give the preference to his own, he will transmit to the Secretary of State, for the consideration of Her Majesty's Government, both the estimates, together with the reasons which he and any councillors who may agree with him, may have to allege in support of his own estimate, and the reasons stated by the majority of the council opposed to him in favour of theirs.

3. When the annual estimate shall have been passed by the council and confirmed by Her Majesty's authority, the expenditure of the year must be held to be definitively limited and arranged, and it would be desirable that no authority should be applied for to make any further disbursements on account of the service of that year, unless under circumstances of unforeseen emergency. Under such circumstances the proper course will be to submit to the legislative council, in the first instance, a supplementary estimate of the expenditure required; and the same course will be pursued with the supplementary estimate as has been prescribed in respect of the original one.

4. These estimates, on being received in this country, will be laid before the Lords Commissioners of Her Majesty's Treasury, by the Secretary of State, in order that their Lordships

ships may communicate to the Secretary of State such opinions as they may wish to express upon them, previously to any instructions being issued to the colonial authorities.

5. With respect to taxation the governor will, at the same time that he proposes to the council the estimate of the ensuing year's expenditure, also submit to them the draft of any ordinance which may be necessary to provide the ways and means by which the expenditure is to be met. Such ways and means as are afforded by the produce of permanent taxes will not, of course, require to be re-enacted in annual ordinances, and it is only in the event of taxation being required, which is not already provided for, that any such draft will be necessary. And with respect to the passing of this draft, and the transmission of it for Her Majesty's confirmation, or of any other draft which the council may propose to substitute, the governor will pursue the same course which has been pointed out for his guidance in reference to the annual estimates of expenditure.

6. The governor will transmit, with the ordinances above mentioned, a complete statement of the taxation already provided for by law, and of the several authorities under which it is levied, in order that Her Majesty's Government may be enabled to take into their consideration whether the permanent system of taxation should be revised and amended. Any suggestions on this head which the council may think proper to offer to the governor will be duly considered, along with his report upon them, by Her Majesty's Government.

7. The drafts of ordinances for the imposition of taxes for each year, when received in this country, will be submitted, in like manner with the estimates, to the Lords Commissioners of the Treasury.

8. The species of immediate control thus given to the council over the revenue raised in the colony by taxes upon the inhabitants, and over its expenditure, does not extend to funds arising from the property or droits of the Crown.

9. The governor will cause the colonial accounts, when transmitted for audit, to be accompanied by certified copies of all estimates or supplementary estimates of expenditure for the service of the year to which the accounts relate, and of all ordinances for the imposition of taxes for that year, together with the copies of the despatches which shall have been addressed to him by the Secretary of State, conveying the sentiments of Her Majesty's Government upon any such estimates or ordinances.

10. Detailed statements of the revenue and expenditure of the colony should be annually published in the Colonial Gazette, immediately after the period when it is required that the accounts of each year should be transmitted for audit; and in such publication the funds arising from the property or droits of the Crown are to be stated separately from those which arise from taxes levied upon the inhabitants of the colony.

Sect. III.—Treasury Bills.

1. The salaries of the governors-in-chief and of the lieutenant-governors of the Windward and of the Leeward Islands, which are provided for by Parliamentary grants, may be drawn by bills on the Lords Commissioners of the Treasury.*

2. The governors of colonies, for the civil establishments of which provision is made on the Parliamentary Estimates, must draw on the Paymaster of Civil Services, in this country, for all salaries that may become payable out of the annual Parliamentary grants.

3. The bills must be at 30 days' sight, and drawn in favour of the party entitled to salary, and for the rate borne on the estimate for the grant. Each bill must specify the period for which, and the office on account of which, the salary is drawn; and when drawn quarterly, the amount to be drawn for any portion of a quarter must be computed with reference to the number of days in that quarter, and not to the number of days in the whole year.

4. All bills drawn for these purposes should be advised of by letter addressed to the Paymaster of Civil Services at Her Majesty's Treasury, independently of any report on the subject to the Secretary of State.

5. Bills must also be drawn at 30 days' sight, for any other services provided for in the annual grants, subject to such specific directions as the governor may receive from Her Majesty's Government respecting those services.

6. Whenever bills of exchange are drawn upon the Lords Commissioners of the Treasury by governors or lieutenant-governors, to cover charges, whether for local establishments or for services of an incidental nature, such bills must be drawn at not less than 30 days' sight.

7. Their Lordships are to be regularly advised of such bills; the nature of the service on account of which they are drawn, and the date and description of the document conveying the authority for the expenditure, are to be specified, both in the letter of advice and upon the face of the bills.

8. In case the bills be drawn for salary, or any periodical payment, the period, in respect of which the bills are given should be likewise stated, both on them and in the letter of advice;

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* These salaries may be drawn in this country through the medium of an agent, upon production of certificates (which may be obtained on application to the Colonial Office), as to their being alive, and in the execution of their duties, up to the expiration of each quarterly period of payment; but when the governors and lieutenant-governors shall, in the first instance, have signified the mode in which their salary shall be drawn, it will be desirable that they should adhere to that mode.

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advice; and the latter should always be forwarded at the time the bills are drawn. When, however, this not practicable, care must must be taken to ensure the receipt of it in England previous to the presentation of the bills.

9. All salaries and personal allowances and emoluments, and all pensions and superannuations, retired or compassionate allowances, paid from funds derived from the revenues of Great Britain, whether provided by special Parliamentary grant or otherwise, are liable to the Property Tax at the rate of 7*d.* in the pound, except in cases in which the party can show that his whole annual income does not amount to 150*l.* It will, therefore, be the duty of the governor on all occasions to make the proper deductions accordingly from the amount of the bills which he may have occasion in future to draw on the Treasury, whether on his own account, or for the salaries or allowances of other parties; and he will convey an intimation to the same effect to any officers or functionaries within his government, who may be authorized to draw bills on the Treasury for any such payments.

10. In cases where exemption may be claimed from the tax, an affidavit must be taken by the party and transmitted with the bill, to the effect that his income, including that on account of which the bill is drawn, is less than 150*l.* per annum, and such affidavit must have reference to the whole income of the party from whatever source derived; for, although emoluments derived from colonial revenues or property are not taxable, unless the recipients reside in Great Britain, they must be taken into account in considering a claim to exemption from the tax on income derived from this country.

11. When bills are drawn on account of expenses or disbursements to other parties, a statement of the proportion of the amount applicable to salaries and allowances must accompany them, and the proper deductions be made therefrom, unless the parties should claim exemption, when their affidavits ought to accompany the bills.

12. On the presentation at the Treasury of any bill drawn for salary or other allowance becoming due on or after the 31st of March 1843, upon which the Income Tax has not been deducted or claimed for remission in conformity with the foregoing directions; such deductions will be made, including any arrear of the tax from the 5th of April 1842, not previously retained or allowed for, and the parties by whom or in whose favour the bill may have been drawn will be alone responsible for any loss or inconvenience arising from the non-payment of the full amount drawn for.

Note.—For the form of bill to be used when deductions are to be made, and of the affidavit to enable parties to claim exemption from the tax, *see* Appendix.

Sect. IV.—ADVANCES from Military Chests.

1. Officers in charge of the military chests abroad, when called on by competent authorities to make advances from the chests for defraying expenses relating to liberated Africans, or for other civil services payable from funds under their Lordships' directions, have in some instances taken as their acquittances bills drawn upon this Board by the parties competent to apply for or to authorize such advances, and have remitted such bills to the Treasury.

2. As inconvenience might attend the miscarriage or non-receipt of these negotiable drafts, the Lords of the Treasury have directed that in future, when the officers in charge of the commissariat are required, under competent authority, to make advances from the military chest for services of the description alluded to, they will request to be furnished with a warrant or order in writing for making such advances; and in lieu of bills they will obtain from the parties receiving the same unnegotiable certificates of the particulars of the money advanced by them, the originals of such warrants or orders, and the certificates, they will then transmit to the Board of Treasury. As regards the notification to this Board of any advance they may require from the commissariat officer, or the transmission of accounts and vouchers for the application thereof, the governor will proceed in the same manner as if a bill had been drawn as heretofore on the Board of Treasury.

3. Instances have occurred in which issues for military services made from the military chest have been designated as for "Secret Service;" but the proper term to be used for any military expenditure coming under this character would be "Special" and not "Secret Service," in order that by such distinction the charge may not, as would otherwise be the case, be connected with the sum voted by Parliament for "Foreign and Secret Service;" but may be provided for, if approved, out of the army extraordinaries, to which it is properly chargeable.

Sects. V.—EXPENSES on account of Liberated Africans—Mode of rendering the Accounts of Expenses incurred under the provisions of the Acts for the Abolition of the Slave Trade.

1. The collectors or chief officers of the custom s in the colonies are to receive, protect, and provide for the all such natives of Africa as may be put in their charge from vessels condemned as prize.

2. The officer administering the government will adjust with the collector the expense per her head per diem at which the slaves are to be maintained, and what allowance should be made for clothing, necessaries, and contingencies for each, until finally disposed of. This mode of supporting the negroes is considered preferable to that of purchasing provisions in large quantities for their use: and the Secretary of State's written instructions in this

this respect should always be acted upon, unless there should be any special reasons for departing from them, in which case the officer administering the government will exercise his own discretion.

3. The collector will bring in the abstracts of accounts of his expenses, to be passed before the officer administering the government in council, every three months. A certificate, to be signed by the officer administering the government, is to be subjoined to the general abstract of the expenditure, stating that the detailed documents referred to in the abstract have been carefully inspected, and have been approved.

4. In those cases in which the colony is dependant on a superior government, the abstracts of expenditure, when certified by the officer in charge of the subordinate government, are to be forwarded to the governor-in-chief for his inspection and approval previously to the amount being discharged. Upon the passing of each quarterly account by the officer administering the government in council, and in the case of subordinate governments upon the subsequent approval of the governor-in-chief being signified, the abstract will be returned to the collector, in whose favour the officer administering the government will thereupon grant a warrant on the commissariat chest for the amount allowed. The officer granting such warrant will forthwith transmit a notification and report thereof to the Lords Commissioners of Her Majesty's Treasury, and will forward with such notification a copy of the account, in discharge of which the issue from the commissariat chest has been authorized; any neglect of these forms will be productive of embarrasment and delay.

5. The charge of one guinea head-money, for each slave, which has been made by some of the collectors of customs, has been disallowed by the Lords Commissioners of the Treasury, as the circular of the 10th April 1808 does not now apply to these cases, and, consequently, the governor or lieutenant-governor is not authorized to give his sanction for such charge, should it be made by the collector.

6. The officers in charge of the colonial governments are strictly enjoined to abstain in future from drawing for and issuing the amount of any allowance or gratuity, of which the propriety or legality may admit of a doubt, until they shall have communicated with and received instructions from Her Majesty's Government on the subject; and they are to limit the payments in the meantime to the amount of the actual outlay, for the maintenance and other unavoidable expenses.

7. The officers administering the colonial governments are at the same time reminded, that if any sums shall have been issued, paid, or expended by their order, which ought not to have been so issued, paid, or expended, or ought not to be charged to the public, they will become personally responsible for the amount, under the provisions of the 1 & 2 Geo. 4, c. 121, s. 5.

8. With a due regard, therefore, to their own security, as well as the interests of the public, the officers in charge of the colonial governments will at all times exercise a watchful superintendence and control over the expenditure to which these regulations refer during its progress, and will enforce the strictest economy consistent with the welfare of the negroes and the good of the service.

CHAPTER XI.

Sect. I.—Officers of Customs.

1. All appointments in the Customs' establishments throughout the colonies, as well as those in this country, are vested in the Lords Commissioners of Her Majesty's Treasury, to whom vacancies should be reported directly they occur.

2. The governor for the time being is authorized, in case of a vacancy, to make such temporary arrangements only as may be necessary for keeping the department in a due state of efficiency until their Lordships' directions can be obtained; and in those arrangements the services of officers already in the department should, as far as practicable, be made available; and if the provisional appointment of additional officers be unavoidable, those appointments should be confined to the subordinate situations in the department, and on all occasions the persons thus employed should be given to understand that their employment is only temporary.

3. By the Act of Parliament for regulating the trade of the British possessions abroad, custom-house officers employed abroad are exempt from serving in colonial militias, in parochial and other local offices, or on juries.

4. Officers of the customs, though acting in the execution of their particular duties, under the immediate orders and instructions of their own department in England, are nevertheless, like other subordinate officers in the colonies, placed under the general cognizance and superintendence of the head of the government in which they are stationed.

5. Upon all occasions where the governor shall receive instructions, which may involve any point connected with the duties of the officers of the customs, he shall cause a communication thereof to be forthwith made to the collector, as principal of the department, who is in like manner to make the earliest communication to the governor of the instructions he may receive on his first appointment, and of all such orders and directions as may from time to time be sent out for the guidance of himself and the other officers of the department.

Appendix, No. 9.

Extracts from Colonial Regulations.

6. If the collector of the customs should at any time deem it his duty to object to obey any direction or order, or any instrument issued by the governor, he is to state in writing the Act, and the clause or clauses thereof, which in his opinion warrant his objecting to execute such order, on the score of its legality. Or is he to point out the specific instruction he has received with which it is at variance.

7. If, on taking such statement into consideration, it shall appear to the governor (who of course on all legal questions will consult the law officers of the colony), that there is no sufficient ground, in point of law or otherwise, for the objection stated, or if the governor should be of opinion that the order is warranted by any urgent necessity, he will cause a communication to that effect to be made to the collector of customs. And in either case the collector is not to oppose or delay the execution of such order, but he may transmit to the governor a formal protest against it.

8. Officers of the customs, proposing to avail themselves of any permission which they may have obtained from the Commissioners of Customs to absent themselves from their duties, must obtain the governor's sanction for their so doing, in order to which they will furnish him with a copy of any such permission, stating the time they intend to act upon such leave; and, where orders to the contrary are not given by the governor, that leave will be demed and taken to be as effectual as if a certificate of leave had been granted.

9. The officers of customs are permitted in such cases to nominate their substitutes. Such nomination is to be notified to the governor, by whom the substitutes will be appointed under a regular instrument of appointment; and the governor will take the recommendations of the officers seeking the leave of absence, unless on some sufficient ground of objection.

10. The instrument of appointment will be subject to the colonial stamp duty, and the usual oaths of office are in all cases to be administered to the persons so appointed.

11. Her Majesty's Government is at all times ready to sanction and concur in arrangements for the collection by the officers of the customs department stationed in the colonies, of duties imposed by Acts of the Colonial Legislatures, upon provision being made for defraying the expense of any extra assistance required for that purpose, and for reasonable remuneration of the officers for any extra trouble and responsibility devolving on them in respect of such collection.

Sect. II.—OFFICERS of Customs, how remunerated in Colonies having Representative Assemblies.

1. The salaries of the officers of the customs' department, whether defrayed wholly from colonial funds, or partly only, under specific arrangements which have been made for that purpose with colonies having Representative Legislative Assemblies, are regulated by the Lords Commissioners of Her Majesty's Treasury.

2. In those cases in which the whole charge for the customs' establishments is payable out of the general revenue fund of the colony, and not out of any particular portions of that revenue, or under any particular arrangement with the local government or legislative authority, the whole amount of the customs' collections, like those of other branches of the local revenue, must be paid by the collector into the colonial chest without deduction, and the authorized salaries and other expenses of the department are to be defrayed from that chest under the warrant of the officer administering the government, in the same manner as the expenditure for other branches of the local civil establishments.

Sect. III.—ARTICLES Imported for the Troops free Duty.

1. Articles imported into the colonies, by contractors or otherwise, for the service of Her Majesty's land or sea forces, ought to be exempted from the duties on such imporation.

2. The officers of Her Majesty's Customs, and of the commissariat in the colonies, are furnished with instructions in regard to the remission of duties, to which such articles might be subject under Acts of the Imperial Parliament. The remission of duties imposed by Acts of Colonial legislatures is to be effected in such manner as may be provided for by those legislatures.

3. It is by no means intended to allow the importation of any goods, for the above purpose, from places or in vessels not authorized by law. And with a view of preventing articles, imported as above, from being brought into general consumption without the payment of duty, whenever any articles which may have been delivered for the use of the troops duty free, shall have been subsequently returned upon the hands of the contractors, the officers of the customs, or the proper colonial officers, should be apprised by the commissariat officers of the particular quantities and description of the articles so returned, in order that the contractors may be called upon to pay the duty thereon.

Appendix to Colonial Regulations, No. 9.

RETURN, No. 1, of all CHANGES in the Holders of existing OFFICES and APPOINTMENTS arising from Promotion or otherwise, during the Quarter ended 184 ; as also of all Additions to Established Salaries and Allowances under settled Regulations for length of Service.

Changes in the Holders of Offices and Appointments.

OFFICE.	Name of the Officer who formerly held the Appointment, and Annual Salary.	Name of the Officer who is now Appointed, and Annual Salary.	If appointed by Her Majesty's Government in England, Date of Authority of the Secretary of State.	If newly appointed by the Governor, Date of Authority.	If promoted from another Office or Government situation in the Colony, description of former Appointment.	Date of Governor's Despatch respecting the Change of Office or Appointment, or the New Appointment.	Column for Remarks.

Additions to Salaries and Allowances.

OFFICE.	NAME.	Date of Appointment.	Original Salary.	Present Salary.	Date from which increased Salary drawn.	Date and Description of Authority for Increase.	Column for Remarks.

RETURN, No. 2, of all New OFFICES and APPOINTMENTS created, and of all Additions to Established SALARIES and ALLOWANCES, not provided for by settled Regulations for length of Service, during the Quarter ended 184 ; as also of all PAYMENTS of an unusual or special Description, directed or authorized by the Governor during the same Period, to be paid from the Colonial Treasury.

Creation of New Offices and Appointments.

OFFICE.	NAME.	Annual Salary.	Date of Appointment and of Authority from the Governor.	Date and Description of the Authority or Instruction (if any) from Her Majesty's Government in England, in consequence of which the Appointment was made.	Date of the Governor's Despatch to Her Majesty's Government in England, respecting the Transaction in Cases where no previous Authority may have been received.	Column for Remarks in any particular Case, and for the Statement of any special Circumstances.

Additions to Established Salaries and Allowances not arising under settled Regulations.

OFFICE.	NAME.	Annual Salary.	Date of Appointment and of Authority from the Governor.	Date and Description of the Authority or Instruction (if any) from Her Majesty's Government in England, in consequence of which the Appointment was made.	Date of the Governor's Despatch to Her Majesty's Government in England, respecting the Transaction in Cases where no previous Authority may have been received.	Column for Remarks in any particular Case, and for the Statement of any special Circumstances.

Payments of an unusual or special Description, and Payments on Services amounting to 200 *l.**, incurred without previous Authority from Her Majesty's Secretary of State.

Description of Service.	Amount.	To whom Paid.	Date of Authority from the Governor.	Date and Description of the Authority or Instruction (if any) from Her Majesty's Government in England, in consequence of which the Appointment was made.	Date of the Governor's Despatch to Her Majesty's Government in England, respecting the Transaction in Cases where no previous Authority may have been received.	Column for Remarks in any particular Case, and for the Statement of any special Circumstances.

* In the case of St. Helena, the discretionary authority of the Governor to incur expenditure is limited to 50 *l.*

Appendix, No. 9.

Extracts from Colonial Regulations.

NAVY.

Home Service.

£.

Dated at _____ the ____ day of _____ 18

Three days after sight please to pay to my order on the back hereof, the sum of _____ pounds _____ shillings and _____ pence, being for _____

as per letter of advice.

_____ Drawer's signature.

To the Accountant-General
of Her Majesty's Navy, London.

N°. _____ Admiralty, Somerset-House.

Due _____ 18 .

Accepted.—Payable at the Bank, on Acc^{t} of H. M. Paym^{r}-Gen^{l}.—Bill Account.

Approved,

Acc^{t}-Gen^{l} of the Navy.

(Not payable after three o'clock.)

Note.—The drawer, besides signing his name at the foot of the above bill, must write at the back of this bill the Christian and surname of the payee (that is, the person with whom he negociates it), and also affix his own signature.

Appendix, No. 9.

Extracts from Colonial Regulations.

FORM of RETURN referred to in Regulations relative to Banking Companies.

RETURN of the Average Amount of Liabilities and Assets of the Bank of during the period from [1st January] to [30th June] 184 .

	£. s. d.		£. s. d.
Promissory notes in circulation not bearing interest -		Coin and bullion - -	
Bills of exchange in circulation not bearing interest -		Landed or other property of the corporation -	
Bills and notes in circulation bearing interest - -		Government securities -	
Balances due to other banks		Promissory notes or bills of other banks - -	
Cash deposits not bearing interest - - - - -		Balances due from other banks - - -	
Cash deposits bearing interest		Notes and bills discounted, or other debts due to the corporation, not included under the foregoing heads - -	
TOTAL Average Liabilities - £.		TOTAL Average Assets - £.	

Appendix, No. 10.

Appendix, No. 10.

Treasury Minutes for passing Colonial Accounts.

RETURN to an ORDER from the Select Committee on Colonial Accounts, dated 18 April 1846, for "Copies of all Minutes of the Treasury, ordering or sanctioning the Audit-Office in passing Colonial Accounts in Gross, without the regular Audit, since 1837."

— Nil. —

Some cases have occurred in which colonial accounts have been passed under Treasury authority, without their undergoing the same detailed and minute examination as is usually given to public accounts; but in no case have accounts been passed without ascertaining that there were authorities and vouchers for every payment.

Whitehall, Treasury Chambers, 30 April 1845.

(signed) *Edw. Cardwell.*

Appendix, No. 11.

EXTRACT from the QUARTER BOOK of the Collector of Customs, *Halifax, Nova Scotia*, to 10 October 1844.

No.	DATE.	MERCHANTS' NAMES.	VESSELS' NAMES.	COUNTRY of VESSEL.	MASTER.	WHENCE.	GENERAL GOODS IMPORTED in the QUARTER ENDED 10 OCTOBER 1844.	When Warehoused.	Value.	——	——	Duties under Act 5 & 6 Vict., c. 49.	TOTAL.
	1844:								£. s. d.			£. s. d.	£. s. d.
							Amount brought forward					2,376 4 8	2,376 4 8
1680	10 Oct.	Bauld & Gibson	Harriet	British	Smith	Alexandria	100 barrels wheat flour	19 Aug. 1844	—	—	—	10 — —	10 — —
1681	10 —	W. L. Evans & Co.	Eagle	„	Bowes	Boston	2 casks tallow, free per Act 5 & 6 Vict. c. 49. 34 stoves and apparatus 100 chairs, 1 bale sheeps' wool,	—	72 16 5	—	—	5 2 —	—
1682	10 —	Alexander M'Leod	Ditto	„	Ditto	Ditto	1 cask palm oil, 4 casks potash 15 kegs crackers, free per Act 5 & 6 Vict. c. 49.	—	51 8 —	—	—	2 1 1	7 3 1
1683	10 —	Fairbanks & Allison	Commerce	„	Rudolf	Porto Rico	127 puncheons 2 tierces molasses,	1,431 cwt. 1 qr. 25 lbs.	to be warehoused at Collins's.			—	
1684	10 —	J. H. Liddell & Co.	Eagle	„	Bowes	Boston	25 hhds. sugar, 259 cwt. 21 lbs. 48 barrels corn meal, 10 barrels tallow, free per Act 5 & 6 Vict. c. 49.	—					
1685	10 —	ditto	Meridian	„	Butler	New York	20 barrels, 96 bags bread, free per Act 5 & 6 Vict. c. 49.	—					
1686	10 —	John Jobin	Ditto	„	Ditto	Ditto	10 bags coffee, 11 cwt. 2 qrs., 96 sides sole leather 127 boxes, 41 half boxes, 10 small boxes, manufactured tobacco 30 barrels, 20 half barrels, 10 boxes bread, free per Act 5 & 6 Vict. c. 49.	—	to be warehoused at Clark's.				
1687	10 —	G. H. Starr	Mars	„	Curry	Liverpool	30 tons coal, British, per Cocket.	—					
1688	10 —	Heman, Fay & Son	Grace	„	Baker	St. John's, N. B.	1,400 bushels bran, production of New Brunswick, per clearance.	—					
1689	10 —	John D. Nash	Grace Darling	„	Calhoon	Boston	10 boxes clock cases	—	8 16 —	—	—	— 7 —	—
1690	10 —	Hugh Bell	Eagle	„	Bowes	Ditto	12 cases weights and parts of	—	5 10 —	—	—	— 7 9	— 14 9
1691	10 —	H. B. Hamilton	Reindeer	„	Dean	Martinique	2 bales hops 166 puncheons, 15 barrels molasses, 1,697 cwt. 27 lbs. to be warehoused at Cunard's.	—	11 — —	—	—	— 8 10	— 8 10
1692	10 —	John M'Dougal	Grace	„	Parker	St. John's, N. B.	32 ft. laths and 50 tons limestone, production of New Brunswick, for clearance.	—					
1693	10 —	S. Cunard	Hebe	„	Billingsby	Boston	50 barrels wheat flour	1 Oct. 1844	—	—	—	5 — —	5 — —
1694	10 —	Heman, Fay & Son	Meridian	„	Butler	New York	15 kegs manufactured tobacco, to be warehoused at Black's.	—					
1695	10 —	John E. Cummins	Eagle	„	Bowes	Boston	7 bedsteads	—	6 11 10	—	—	— 5 3	—
1696	10 —	G. R. Frith & Co.	Reliance	„	Astwood	St. Jago de Cuba	14 looking-glasses 5 bags and 1 cask coffee, 9 cwt. 15 lbs.	26 Aug. 1843	5 18 —	—	—	— 17 8	1 2 11
1697	10 —	Hugh Campbell	Amalia	Spanish	Zurimago	Porto Rico	2 hhds. sugar, 23 cwt. 1 qr. 3 lbs.	29 Aug. 1844	—	—	—	2 5 8	2 5 8
1698	10 —	James Cochran	Meridian	British	Butler	New York	151 boxes, 25 half boxes, 20 eighths and 1 case, 15 kegs manufactured tobacco, 40 quarter boxes cigars, 12 boxes soap, 128 bags coffee, 204 cwt. 3 qrs. 23 lbs. 383 sides sole leather	—	to be warehoused at Tobin's.			5 16 5	5 16 5
1699	10 —	Deblois & Mackel	Amethyst	„	Nickerson	Porto Rico	12 hhds. sugar, 114 cwt. 1 qr. 2 lbs. 8 puncheons molasses, 81 cwt. 2 qrs. 2 lbs.	30 Sept. 1844	—	—	—	28 11 4 12 4 6	— 40 15 10
1700	10 —	Henry Lawson	Margaret	„	Card	Baltimore	3 barrels apples 1 oak staves 4,981 bushels wheat	free, per Act 5 & 6 Vict. c. 49.	—				
1701	10 —	S. Cunard	Eagle	„	Bowes	Boston	3 barrels wheat flour 35 barrels rye flour 23 half barrels buck wheat meal	—	free, per Act 5 and 6 Vict. c. 49.		—	— 6 —	— 6 —

99.	1702	10	—	John Delory	-	William	-	-	„	-	-	Delory	-	-	Ditto	-	-	3 barrels wheat flour - -	-	-	-	-	-	-	-	6	-	—	
																		1 box tea, 30 lbs. - - -	-	-	-	-	-	-	-	2	6	—	
																		3 hats, 1 bonnet, and 2 brooms -	-	-	-	-	12	1	-	-	6	-	9	-
	1703	10	—	J. S. Twining	-	Caledonia	-	-	„	-	-	Lott	-	-	Liverpool	-	-	1 box toys, British, per Declaration, free, per B. O. No. 55; 13 May 1842							—					
																		Charged on Account to the 10th October - - - - - - - £.	-	-	-	-	-	-	-	-	2,450	7	2	2,450	7	2
																		Receipts for the month of July -	-	-	-	-	-	-	-	-	1,313	16	9	1,313	16	9
																		Receipts for the month of August	-	-	-	-	-	-	-	-	1,403	1	4	1,403	1	4
																		Receipts for the month of September to the 10th Oct. 1844.	-	-	-	-	-	-	-	-	2,450	7	2	2,450	7	2
																											5,167	5	3	5,167	5	3
				Omitted in entry, No. 4, 6th July last - - - - -														5 reams wrapping paper - -	-	-	-	-	16	6	-	-	-	1	2	—		
																		2 doz. bottles for pickles - -	-	-	-	-	4	5	-	-	-	-	8	—		
																		42½ lbs. prunes - - -	-	-	-	1	18	6	-	-	-	1	6	-	3	4	-	3	4
																											5,167	8	7	5,167	8	7
																		Duty on 8 puncheons foreign rum, containing 862 gallons, ex "Abigal," from St. Croix, and irregularly cleared for Sydney and Arichat, C. B., per schooner "Mary" and "Melony" in 1840, now brought to account per Honorable Board's order, No. 94, 14th August 1844 - - -	-	-	-	-	-	-	-	-	-	-	-	75	8	6	75	8	6
																											5,242	17	1	5,242	17	1
																		Deduct for over-entry on Rum	-	-	-	-	-	-	-	-	-	-	3	5	6	—		
																		Ditto - - ditto - on Cocoa	-	-	-	-	-	-	-	-	-	-	-	7	-	—		
																		Ditto duties on bastard sugar returned to William Pryor & Sons, per Board's order, No. 104, 29th August 1844	-	-	-	-	-	-	-	-	-	-	102	16	11	106	9	5
																		Out-Bay Receipts, quarter ending 10th October 1844:														5,136	7	8
																		Liverpool - - - -	-	-	-	-	-	-	-	-	-	-	67	14	9	—		
																		Lunenburgh - - - -	-	-	-	-	-	-	-	-	-	-	13	19	3	—		
																		Shelburne - - - -	-	-	-	-	-	-	-	-	-	-	82	16	7	—		
																		Barrington - - - -	-	-	-	-	-	-	-	-	-	-	-	nil.			—		
																		Argyle - - - -	-	-	-	-	-	-	-	-	-	-	-	nil.			—		
																		Yarmouth - - - -	-	-	-	-	-	-	-	-	-	-	429	19	9	—		
																		New Edinborough - -	-	-	-	-	-	-	-	-	-	-	28	19	9	—		
																		Digby - - - - -	-	-	-	-	-	-	-	-	-	-	73	13	6	—		
																		Annapolis - - - -	-	-	-	-	-	-	-	-	-	-	-	11	6	—		
																		Cornwallis - - - -	-	-	-	-	-	-	-	-	-	-	-	nil.			—		
																		Windsor - - - -	-	-	-	-	-	-	-	-	-	-	63	16	-	—		
																		Pawsboro' - - - -	-	-	-	-	-	-	-	-	-	-	26	2	5	—		
																		Picton - - - -	-	-	-	-	-	-	-	-	-	-	31	15	2	—		
																		Cumberland - - - -	-	-	-	-	-	-	-	-	-	-	23	11	-	—		
																		Guysborough - - - -	-	-	-	-	-	-	-	-	-	-	2	13	6	—		
																		Wallace - - - -	-	-	-	-	-	-	-	-	-	-	11	7	10	—		
																		Cape Breton - - - -	-	-	-	-	-	-	-	-	-	-	163	4	3	1,020	5	3
																		£.	-	-	-	-	-	-	-	-	-	-	-	-	-	6,156	12	11

Custom House, Halifax, 10 Oct. 1844.

No. 67.—Port of *Halifax, Nova Scotia.*—Collector, *Thomas N. Jeffery.*

ACCOUNT Current of RECEIPTS and PAYMENTS in Sterling, for the Quarter ended the 10th day of October 1844.

Dr.

BRANCHES OF REVENUE.	Balance brought from last Quarter.	Receipts of this Quarter.	Bills on Receiver-General in England.	Imprests.	Surcharges.	Provincial Grant.	Over Payments carried to next Quarter.	TOTAL.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1st Class—Duties under Acts prior to 18 Geo. 3	- - -	- - -	- - -	- -	- -	- - -	966 11 2	966 11 2
2d Class—Duties subsequent to 18 Geo. 3	- -	6,156 12 11	- - -	- -	7 10 5	- - -	- -	6,164 3 4
Crown's share of seizures by officers	—							
Crown's share of penalties recovered by ditto	—							
Crown's share of seizures made by Navy	—							
Crown's share of penalties recovered by ditto	—							
Provincial grant	- - -	- - -	- - -	- -	- -	1,428 19 8	- -	1,428 19 8
Bills on the Receiver-general	- -	- - -	931 15 8	- -	- -	- - -	- -	931 15 8
Contributions to the Superannuation Fund	- -	37 7 6	- - -	- -	- -	- - -	- -	37 7 6

Cr.

BRANCHES OF REVENUE.	Over Payments brought from last Quarter.	Salaries.	Incidents.	Imprests.	Remittances.	Payments to Colonial Treasurer.	Balance carried to next Quarter.	TOTAL.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1st Class—Duties under Acts prior to 18 Geo 3	- - -	671 18 2	69 13 -	225 - -	- -	- - -	- -	966 11 2
2d Class—Duties subsequent to 18 Geo. 3	- - -	- - -	- -	- -	- -	6,164 3 4	- -	6,164 3 4
Crown's share of seizures by officers	—							
Crown's share of penalties recovered by ditto	—							
Crown's share of seizures made by Navy	—							
Crown's share of penalties recovered by ditto	—							
Provincial grant	- - -	1,428 19 8	- -	- -	- -	- - -	- -	1,428 19 8
Bills on the Receiver-general	927 2 6	4 13 8	- -	- -	- -	- - -	- -	931 15 8
Contributions to the Superannuation Fund	- - -	37 7 6	- -	- -	- -	- - -	- -	37 7 6

Provincial grant of 1,786 *l.* 4 *s.* 8 ½ *d.* currency.

Paid in dollars, at 5 *s.* 2 ½ *d.* currency each, making 6,859 $\frac{8\frac{1}{2}}{62\frac{1}{2}}$ dollars, which at 4 *s.* 2 *d.* each, is 1,428 *l.* 19 *s.* 8 *d.* sterling.

The sum of 927 *l.* 2 *s.* 6 *d.* sterling, drawn for in one bill of Exchange, paid in dollars at 49 ¾ *d.* each, making 4,472 dollars and 2 *s.* 4 *d.*, which at 4 *s.* 2 *d.* sterling each is 931 *l.* 15 *s.* 8 *d.*

Imprests as above, comprise Cape Breton draft 225 *l.*

Incidents as above, comprise—

	£. s. d.
Richard Best, pension	42 10 –
J. Blair ditto	5 15 –
J. W. Johnston, fee	7 – –
Jas. Pyke, fuel	14 8 –
£.	69 13 –

AN ACCOUNT Current, in Currency, showing the Balance of SEIZURES which remain undistributed or otherwise discharged.

BRANCHES OF REVENUE.	Balance for last Quarter.	Receipts of this Quarter.	TOTAL.	BRANCHES OF REVENUE.	Discharged this Quarter.	Balance to next Quarter.	TOTAL.
	£. s. d.	£. s. d.	£. s. d.		£. s. d.	£. s. d.	£. s. d.
Seizures by officers	23 18 6	- nil. -	23 18 6	Seizures by officers	- nil. -	23 18 6	23 18 6
Ditto, Navy	- nil. -	- nil. -	- nil.	Ditto, Navy	- nil. -	- nil. -	- nil. -
£.	23 18 6	- -	23 18 6	£.	- -	23 18 6	23 18 6

Custom House, 10 October 1844.

Appendix, No. 12.

Appendix, No. 12.

List of Colonies which have sent home Quarterly Returns.

LIST of Colonies which have sent Home the Quarterly Returns required by the Secretary of State.

Gibraltar - - - - - -	Received for Fourth Quarter of 1844.
Malta - - - - - - -	Received for Fourth Quarter of 1844.
Sierra Leone - - - - -	Received for Fourth Quarter of 1844.
Gambia - - - - - -	Received for Fourth Quarter of 1844.
St. Helena - - - - -	Received for Third Quarter of 1844.
Cape of Good Hope - -	Received for Fourth Quarter of 1844.
Mauritius - - - - - -	Received for Second Quarter of 1844.
Ceylon - - - - - - -	Received for Third Quarter of 1844.
Western Australia - - -	Received for Second Quarter of 1844.
South Australia - - - -	Received for First Quarter of 1844.
Van Diemen's Land - -	Received for Second Quarter of 1844.
St. Lucia - - - - - -	Received for First Quarter of 1844.
Cape Coast - - - - -	Received for First Quarter of 1844.

Appendix, No. 13.

STATEMENT showing which of the Colonies have filled up the Returns contained in the BLUE BOOKS for 1843.

COLONY.	Abstract Receipts and Expenditure.	Local Revenues.	Colonial Military Expenditure.	Public Military Expenditure.	Return of Militia.	Public Works.	Legislature.	Civil Establishment.	Pensions.	Recapitulation of Establishment.	Population.	Ecclesiastical Return.	Education.	Coins, Exchange, &c.	Imports and Exports.	Agriculture.	Manufactures.	Grants of Land.	Gaols and Prisons.	Wages for Labour.	Schedule of Taxes and Duties.	RETURNS ADDED SINCE 1837. Schedule of Fees.	Council.	Assembly.	Officers giving Security.	Foreign Consuls.
Canada	given	given	given	imperfect	given	given	given	given	given	given	given	given	given	given	given	imperf.	imperf.	given	given	given	given	given	given	given	given	nil.
New Brunswick	ditto	ditto	nil	given	ditto	imperf.	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	given	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	given.
Nova Scotia	ditto	ditto	ditto	ditto	ditto	given	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	no ret.	ditto	ditto	ditto	ditto	ditto	ditto	ditto	imperf.
Prince Edward's Island	ditto	ditto	ditto	*Vide* Nova Scotia Return.	ditto	ditto	ditto	imperf.	nil	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	given	ditto	ditto	ditto	ditto	ditto	ditto	ditto	no ret.
Newfoundland	ditto	nil	ditto	given	nil	imperf.	ditto	given	given	ditto	ditto	ditto	ditto	ditto	ditto	given	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	given.
Antigua	ditto	given	given	ditto	ditto	given	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	imperf.	nil	nil	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	nil.
Barbados	ditto	ditto	ditto	ditto	given	ditto	ditto	ditto	ditto	ditto	imperf.	ditto	ditto	ditto	ditto	ditto	imperf.	ditto	-	ditto	ditto	ditto	ditto	ditto	ditto	ditto	given.
Dominica	ditto	ditto	nil	ditto	nil	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	nil	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	nil.
Grenada	ditto	imperf.	ditto	ditto	given	nil	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	given	given	ditto	ditto	ditto	no ret.	ditto	ditto	ditto	ditto	ditto	ditto.
British Guiana	ditto	given	no return	ditto	nil	no ret.	ditto	ditto	ditto	ditto	given	ditto	ditto	ditto	ditto	ditto	imperf.	given	given	ditto	given	no ret.	ditto	nil	ditto	ditto	no ret.
Jamaica	imperf.	ditto	given	ditto	given	given	ditto	ditto	ditto	no ret.	imperf.	ditto	ditto	ditto	ditto	imperf.	no ret.	no ret.	imperf.	ditto	ditto	given	ditto	given	ditto	ditto	given.
Montserrat	given	nil	ditto	nil	nil	nil	ditto	ditto	nil	given	ditto	ditto	ditto	ditto	ditto	ditto	nil	nil	given	ditto	ditto	ditto	ditto	ditto	ditto	ditto	nil.
Nevis	ditto	given	nil	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	given	ditto	ditto	no ret.	ditto	ditto	ditto	ditto	ditto	ditto	ditto.
St. Christopher	ditto	ditto	ditto	given	ditto	ditto	ditto	ditto	given	ditto	given	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	imperf.	ditto	ditto	ditto	ditto	ditto	given.
St. Lucia	ditto	ditto	ditto	ditto	ditto	given	ditto	ditto	nil	ditto	ditto	ditto	ditto	ditto	ditto	given	nil	ditto	ditto	ditto	given	ditto	ditto	nil	ditto	nil.	nil.
St. Vincent	ditto	no ret.	no return	ditto	no return	no ret.	ditto	ditto	given	ditto	imperf.	ditto	imperf.	ditto	ditto	imperf.	no ret.	no ret.	ditto	ditto	ditto	ditto	ditto	ditto	given	ditto	ditto.
Tobago	(1844) ditto	nil	nil	ditto	given	given	ditto	ditto	ditto	ditto	given	ditto	given	ditto	ditto	given	given	nil	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto.
Tortola	ditto	nil	nil	nil	nil	ditto	ditto	ditto	nil	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	nil	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	given.
Trinidad	- - The original Blue Book is with the Committee. No duplicate has been received.																										
Bahamas	ditto	given	nil	given	given	nil	ditto	ditto	given	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	given	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto.
Bermuda	ditto	ditto	ditto	ditto	nil	given	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	no ret.	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto.
Honduras	ditto	no ret.	no return	ditto	given	no ret.	ditto	ditto	ditto	no ret.	imperf.	ditto	diito	ditto	ditto	no ret.	no ret.	ditto	given	no ret.	ditto	ditto	ditto	ditto	nil	ditto	ditto.
Mauritius	ditto	given	given	ditto	ditto	given	ditto	ditto	ditto	given	given	ditto	ditto	ditto	ditto	given	given	given	ditto	given	ditto	ditto	ditto	ditto	ditto	ditto	ditto.
New South Wales	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto.
Van Diemen's Land	imperf.	no ret.	imperfect	ditto	nil	ditto	ditto	ditto	ditto	no ret.	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto.
Western Australia	given	given	nil	ditto	ditto	ditto	ditto	imperf	nil	given	ditto	ditto	ditto	ditto	imperf.	ditto	imperf.	ditto	ditto	ditto	ditto	ditto	ditto	ditto	nil	nil.	nil.
Gibraltar	ditto	ditto	ditto	ditto	ditto	ditto	ditto	given	given	ditto	ditto	ditto	ditto	ditto	given	ditto	nil	ditto	ditto	ditto	ditto	ditto	nil	ditto	given	given.	given.
Malta	ditto	ditto	given	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	given	ditto	ditto	ditto	ditto	ditto	given	ditto	ditto	ditto.	ditto.
Ionian Islands	ditto	ditto	ditto	ditto	ditto	ditto	nil	imperf.	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	imperf.	nil	ditto	ditto	ditto	nil	ditto	given	ditto	ditto.	ditto.
Ceylon	- - The original Blue Book is with the Committee. No duplicate has been received.																										
Cape of Good Hope	ditto	ditto	ditto	ditto	given	ditto	given	given	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	given	given	ditto	ditto	ditto	given	ditto	nil	ditto	no ret.	no ret.
Gambia	ditto	nil	nil	ditto	no return	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	no ret.	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	nil.
Sierra Leone	ditto	nil	ditto	ditto	given	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	given	ditto	ditto	ditto	ditto	ditto	ditto	ditto	ditto	given.
Heligoland	ditto	given	ditto	nil	nil	ditto	nil	- -	nil	ditto	ditto	ditto	ditto	ditto	imperf.	ditto	ditto	nil	nil	- -	ditto	ditto	nil	ditto	ditto	—	—
St. Helena	ditto	ditto	given	ditto	given	ditto	given	ditto	given	ditto	ditto	ditto	ditto	ditto	given	ditto	ditto	ditto	given	ditto	ditto	ditto	given	ditto	ditto	ditto	nil.
South Australia	ditto	nil	nil	ditto	ditto	ditto	ditto	ditto	nil	ditto	ditto	ditto	ditte	ditto	ditto	ditto	ditto	given	ditto	- -	ditto	ditto	ditto	ditto	ditto	ditto	ditto.

Appendix, No. 14.

ACCOUNTS of the RECEIPT and EXPENDITURE of the POST-OFFICE in the several COLONIES for the Last Year, so far as the same can be made out.

No. 1.

A GENERAL STATEMENT of the whole GROSS RECEIPTS and EXPENDITURE of the COLONIAL POST-OFFICES, from the last Annual Accounts received.*

	£.	s.	d.
Gross Receipts	99,412	15	4
Expenditure	67,752	2	–

* Canada and Jamaica, to 5th October 1844; Nova Scotia, New Brunswick, Malta, Gibraltar, and West Indies, to 5th January 1845.

Note.—£.765. 9*s.* 11*d.* was received from the provincial treasury at Halifax, in aid of the communication in Nova Scotia; this amount is not included in the gross receipts.

General Post-office, 9 May 1845.

(signed) *C. T. Court*, Accountant-general.

No. 2.

A PARTICULAR STATEMENT from each COLONY, distinguishing the External from the Internal Post-office Receipts.

NAME OF COLONY.	Annual External Receipts.			Annual Internal Receipts.		
British North America:	£.	s.	d.	£.	s.	d.
Canada	5,327	18	5	49,257	2	7
Nova Scotia	1,844	16	10	6,692	13	3
New Brunswick	1,455	17	1	4,002	14	10
TOTAL £.	8,628	12	4	59,952	10	8
Jamaica	5,360	1	3	10,274	10	7
Gibraltar	1,846	3	–	—		
Malta	2,280	2	5	—		
Antigua	801	3	10½	—		
Bahamas	325	14	–½	—		
Barbadoes	1,960	9	6½	—		
Berbice	518	5	7	—		
Bermuda	556	16	–½	—		
Cariacou	21	4	11	—		
Demerara	1,873	–	2½	—		
Dominica	273	8	2	—		
Grenada	552	2	2	—		
Montserrat	89	11	–	—		
Nevis	161	9	7	—		
Newfoundland	915	9	7	—		
St. Kitt's	508	19	3½	—		
St. Lucia	289	13	–	—		
St. Vincent's	559	–	9	—		
Tobago	299	4	7	—		
Tortola	66	4	7	—		
Trinidad	1,298	18	2	—		

Note.—Under the head "External Receipts" is comprised only the postage collected in each colony on unpaid letters received from England, and paid letters from those places in the colony which make up bags with England. It does not include the postage on the letters posted at the subordinate offices in the interior.

General Post-office, 9 May 1845.

(signed) *C. T. Court*, Accountant-general.

Appendix, No. 14.

Receipt and Expenditure of the Post-office in the several Colonies.

No. 3.

SALARIES paid by the *Jamaica* POST-OFFICE to the various Persons employed.

	Per Annum Sterling.				Per Annum Sterling.		
	£.	s.	d.		£.	s.	d.
John Wilson, Deputy Postmaster-general	1,500	–	–	Port Maria	29	10	10
W. B. Hall, Chief Clerk	400	–	–	Moneague	17	4	11
E. Burckhardt, 1st ditto	320	–	–	Ocha Rios	17	8	11
R. B. Lord - 2d ditto	300	–	–	Salt Gut	7	6	3
G. G. Baines, 3d ditto	250	–	–	St. Ann's Bay	31	7	3
J. W. Carver, 4th ditto	180	–	–	Alexandria	16	14	11
				Dry Harbour	11	8	6
These Deputies allowed Ten per cent. on the Gross Produce, Year ended 10th October 1844:				Rio Bueno	13	10	9
				Duncans	6	6	5
				Falmouth	110	11	11
				Montego Bay	116	2	–
				Lucea	37	14	6
St. David	4	4	–	Green Island	15	7	9
Morant Bay	25	9	5	Old Harbour	13	12	4
Port Morant	17	14	7	Vere	23	8	7
Bath	8	13	–	Clarendon	24	–	7
Manchioneal	9	17	8	Chapleton	16	6	6
Annatto Bay	25	15	1	Mandeville	35	19	11
Buff Bay	10	7	–	May Hill	26	15	4
Hope Bay	6	8	3	Goshen	22	1	4
Port Antonio	25	7	4	Black River	35	–	3
Spanish Town	152	12	11	Robins River	5	7	7
Rodney Hall	19	17	–	Savanna La Mar	67	–	11
Pear Tree Grove	5	7	1	Grange Hill	6	9	3
Highgate	6	7	1	Port Royal (per annum)	40	–	–
				Flint River (per annum)	12	–	–

Note.—The Lords of the Treasury have recently authorized the allowance of 10 per cent. to the deputies to be increased to 15 per cent.

General Post-office, 9 May 1845.

(signed) *C. T. Court*, Accountant-general.

No. 4.

RETURN of ESTABLISHMENTS of the POST OFFICE in *North America*, stating the Salaries wherever they exceed 50 *l.* per Annum, made up from the last Accounts received.

CANADA:	£.	s.	d.
T. A. Stayner, Deputy Postmaster-general of British North America	2,500	–	–
William Griffin, chief clerk to ditto	200	–	–
Gilbert E. Griffin, 1st clerk	150	–	–
F. W. Stayner - 2d ditto	100	–	–
T. S. Stayner - 3d ditto	70	–	–
E. J. King, accountant	300*	–	–
H. A. Wickstead, 1st clerk to ditto	150	–	–
R. A. Seymour - 2d ditto	100	–	–
John Ashworth - 3d ditto	100	–	–
Robert Julyan - 4th ditto	100	–	–
E. D. Hayden - 5th ditto	80	–	–
John Davison - 6th ditto	80	–	–
John Sewell, Postmaster, Quebec	300	–	–
David Logie - 1st clerk to ditto	120	–	–
D. M. Wright, 2d ditto	80	–	–
John Davison, 3d ditto	84	–	–
John Wate, letter-carrier	60	–	–
Robert Patten, ditto	52	–	–
W. H. Griffin, surveyor	200	–	–
E. S. Freer - ditto	150	–	–
John Dewe - ditto	150	–	–

* *Note.*—The salary to the accountant of Canada has been subsequently increased to 350 *l.* per annum.

	£.	s.	d.
MONTREAL:			
James Portrous, postmaster	300	–	–
Ditto, for assistance	83	6	8
P. W. Cooper, 1st clerk	116	13	4
G. E. Laughler, 2d ditto	116	13	4
R. Oliver - - 3d ditto	83	6	8
J. Vernon - - 4th ditto	64	13	4
KINGSTON:			
R. Deacon, postmaster	130	–	–
TORONTO:			
Charles Berray, postmaster	200	–	–
Ditto, for assistance	62	10	–
The following Deputies are allowed 20 *l.* per cent. on the Net Produce:			
Amherstburgh	100	5	11
Belleville	93	6	3
Brantford	84	13	7
Brockville	103	1	6½
Bytown	166	7	10
Cobourg	158	14	2
Cornwall	81	2	4
Dundas	53	3	3
Hamilton	299	11	7
London	206	–	–
Niagara	144	6	8
Perth	71	11	6½
Peterborough	72	11	4½
Port Hope	63	18	2
Prescott	76	4	2
Raleigh	51	16	9
St. Catherine's	137	17	1
St. John's, C. E.	72	11	11
Three Rivers	75	–	–
William Henry	60	19	7
NOVA SCOTIA:			
Salaries:			
Arthur Woodgate, deputy postmaster-general	500	–	–
C. Hamilton - 1st clerk	150	–	–
A. O. Creighton, 2d ditto	100	–	–
John Adams - 3d ditto	100	–	–
F. M. Passow, 4th ditto	100	–	–
H. M. Watson, surveyor	150	–	–
The following Deputies are allowed 20 *l.* per cent. on the Net Produce:			
Pictou	52	6	–
Sydney	54	7	11
Prince Edward's Island	125	18	11
NEW BRUNSWICK:			
J. Howe, deputy postmaster-general	500	–	–
J. M. Hopey - 1st clerk	100	–	–
W. D. French - 2d ditto	90	–	–
W. B. Hutchinson, 3d ditto	90	–	–
T. B. Lang, surveyor	150	–	–
The following Deputies are allowed 20 *l.* per cent. on the Net Produce:			
Chatham	50	11	–
Fredericton	233	11	–
Ditto, for assistance	83	6	8
Dorchester (per annum)	80	–	–

General Post-office, 9 May 1845.

(signed) *C. T. Court*, Accountant-general.

Appendix, No. 14.

Receipt and Expenditure of the Post-office in the several Colonies.

No. 5.

THE GENERAL POST-OFFICE, *Montreal*, 5th October 1844.

Thomas Allen Stayner, Deputy Postmaster-general, in Account Current with the General Post-office, *London*.

CHARGE.	Currency Dollars at 5 *s.* each.	Currency Dollars, at 5 *s.* each.	Sterling Dollars, at 4 *s.* 2 *d.* each.
Dr.	£. *s.* *d.*	£. *s.* *d.*	£. *s.* *d.*
To balance due the General Post-office, London, 5th July 1844	—		
To amount of postage of towns in the province of Canada, per abstract	16,380 3 5½		
Deduct amount of United States' postage, included in the above, per abstract	1,634 1 4		
Gross Amount of Provincial Postage		14,746 2 1½	12,288 8 5
To amount of commission charged against the American government on the collection of the United States' postage, per abstract	- - -	464 2 9½	386 15 8
To amount of unpaid postage upon British letters collected at the Quebec and Montreal offices, per voucher	- - -	881 14 6	734 15 5
To amount of paid postage upon letters for England, collected at the Quebec and Montreal offices, per voucher	- - -	164 10 —	137 1 8
To amount of way-letter postage and undercharges, per abstract	- - -	239 3 —	199 5 10
To amount of sums received for ship letters, per voucher	- - -	1 14 6	1 8 9
To amount received from public departments in payment of official postage, per voucher	- - -	2 7 6½	1 19 7½
	£.	16,499 14 5½	
To Balance due the Deputy Postmaster-general			2,960 18 1½
		£.	16,710 13 6

I, Thomas Allen Stayner, deputy postmaster-general of British North America, do solemnly and sincerely declare that the above is a just and true account of all matters and things contained therein, and I make this solemn declaration conscientiously believing the same to be true.

(signed) *T. A. Stayner.*

Declaration made before me this 22d day of March 1845.

(signed) *Benjamin Holmes.*

DISCHARGE.	—	Currency Dollars, at 5 *s.* each.	Sterling Dollars, at 4 *s.* 2 *d.* each.
Cr.		£. *s.* *d.*	£. *s.* *d.*
By balance on last quarter	- -	- - -	2,184 11 1½
By cash transmitted on account of this quarter, per abstract herewith	- -	- - -	833 6 8
By salaries	(A.)	3,753 15 5½	3,128 2 10½
By travelling charges	(B.)	388 12 4	323 16 11½
By conveyance of mails	(C.) No. 1	8,322 17 1	6,935 14 3
By ship-letter gratuities	(C.) No. 2	— 17 —	— 14 2
By tradesmen's bills	(E.)	494 8 7½	412 — 6
By rents and taxes	(F.)	67 10 —	56 5 —
By law expenses	(G.)	—	
By stationery, printing, and advertising	(H.)	223 17 1½	186 10 11
By miscellanies	(K.)	1,866 16 1	1,555 13 5

DISCHARGE.	—	Currency Dollars, at 5 *s.* each.	Sterling Dollars, at 4 *s.* 2 *d.* each.
Cr.		£. *s.* *d.*	£. *s.* *d.*
By loss on payment made to the commissariat, per statement	(K.) No. 2	13 17 9½	11 11 6
By amount of dead, mis-sent, and re-directed letters, per statement	- -	1,231 14 2	1,026 8 5½
By amount of official postage during the quarter accrued against the public departments in Canada, per statement	- -	67 1 2½	55 17 8
Mem.—Aggregate amount of official postage due by public departments, 5th October 1844, 1,108 *l.* 5 *s.* 6½ *d.* sterling.			
	£.	16,431 6 10½	
By Balance due the General Post-office, London			—
		£.	16,710 13 6

I, Edwin James King, accountant to the General Post-office, British North America, do solemnly and sincerely declare that the above is a just and true account of all matters and things contained therein, and I make this solemn declaration conscientiously believing the same to be true.

(signed) *Edwin J. King*,
Accountant.

Declaration made before me this 22d day of March 1845.
(signed) *Benjamin Holmes*, J. P.

(True copy.)

General Post-office, 9 May 1845.

(signed) *C. T. Court*,
Accountant-general.

No. 6.

THE GENERAL POST-OFFICE, *Halifax, N. S.*, in Quarter ended 5th January 1845.

Arthur Woodgate, Deputy Postmaster-general, in Account Current with the General Post-office, *London*.

CHARGE.	Currency Dollars, at 5 *s.* each.	Sterling Dollars, at 4 *s.* 2 *d.* each.
Dr.	£. *s.* *d.*	£. *s.* *d.*
To balance due the General Post-office, London, 5th October 1845	516 12 3	430 10 2½
To amount of postage of towns in Nova Scotia	769 9 5	641 4 6½
Ditto - - - - ditto - - Prince Edward's Island	207 10 3	172 18 6½
Ditto - of unpaid letters received at Halifax, and of paid letters sent from Halifax, per abstract	679 15 4	566 9 5½
To amount of postage unpaid upon British letters addressed to Nova Scotia, per voucher	363 4 7½	302 13 10½
To amount of paid postage upon letters for England collected at the Halifax office, per voucher	94 9 11	78 14 11½
To amount of way-letter postage and undercharges	15 4 6½	12 13 9½
Ditto - - - ditto - - - ditto - Prince Edward's Island	1 15 5½	1 9 6½
Ditto - of sums received for ship letters	29 19 11	24 19 11½
Ditto - of postage on unpaid letters received from, and paid letters sent to, Bermuda, Newfoundland, and Boston	141 5 10	117 14 10½
Ditto - of postage on letters returned from dead letter-office, for Halifax delivery	1 9 8½	1 4 9
Ditto - of fees derived from letters addressed to towns in Nova Scotia, but delivered in Halifax	1 10 –	1 5 –
Ditto - ditto - derived from merchants' private boxes	2 15 –	2 5 10
To amount received from provincial treasury, being for deficiency on the quarter ended 5th October 1844	286 7 –½	238 12 6½
£.	3,111 9 3½	
	£.	2,592 17 10½

I, Arthur Woodgate, deputy postmaster-general of Nova Scotia, do solemnly and sincerely declare that the above is a just and true account of all matters and things contained therein, and I make this solemn declaration conscientiously believing the same to be true.

(signed) *A. Woodgate*,
Deputy Postmaster-general.

Declaration made before me, this 1st day of March 1845.
(signed)

(*continued*)

Appendix, No. 14.

Receipt and Expenditure of the Post-office in the several Colonies.

DISCHARGE.	—	Currency Dollars, at 5*s.* each.	Sterling Dollars, at 4*s.* 2*d.* each.
Cr.		£. *s.* *d.*	£. *s.* *d.*
By cash transmitted on account of this quarter, per abstract herewith	—		
By salaries	(A.)	506 1 2½	421 14 4½
Ditto, Prince Edward's Island	—	34 5 1½	28 10 11½
By travelling charges	(B.)	107 15 10	86 4 8
By conveyance of mails	(C.) No. 1	1,320 1 9	1,100 1 5½
Ditto Prince Edward's Island	—	157 15 6½	131 9 7½
By ship-letter gratuities	(C.) No. 2	21 5 5½	17 14 7
Ditto Prince Edward's Island	—	— 1 2	— 1 —
By tradesmen's bills	(E.)	23 5 8	19 8 1
By rents, fuel, and light	(F.)	38 15 —	32 5 10
By law expenses	(G.)	—	
By stationery, printing, and advertising	(H.)	4 2 —	3 8 4
By miscellanies	(K.)	2 5 7½	1 18 —
By dead and mis-sent letters and overcharges, per abstract	—	359 19 9	299 19 9½
Ditto ditto Prince Edward's Island	—	12 13 5	10 11 2½
By allowances to postmasters and way-office keepers for loss of franking privilege	—	53 15 —	44 15 10
Ditto to postmaster of Prince Edward's Island	—	1 5 —	1 — 10
Ditto to postmasters for extra services	—	6 — —	5 — —
By cash paid the deputy postmaster-general of New Brunswick; one-third of the sum due the United States' government for postage, per voucher	—	42 17 2	35 14 4
By premium on remitting American postage, per voucher	—	1 14 3½	1 8 7
	£.	2,693 19 —	

	£. *s.* *d.*
By balances due from the deputies in Nova Scotia	77 5 9½
Ditto ditto Prince Edward's Island	18 15 —
By balance in the hands of the deputy postmaster-general	255 9 7
By balance due the General Post-office, London	351 10 4½
	£. 2,592 17 10½

Note.—Letters remaining on hand - - 22 16 7 currency.

£. 19 — 6 sterling.

I, John Adams, clerk in the account branch of the General Post-office, Nova Scotia, do solemnly and sincerely declare that the above is a just and true account of all matters and things contained therein, and I make this solemn declaration conscientiously believing the same to be true.

(signed) *John Adams.*

Declaration made before me this 1st day of March 1845.

(signed) *Charles H. Wallace*, J. P.

(True copy.)

General Post-office, 9 May 1845.

(signed) *C. T. Court*, Accountant-general.

No. 7.

THE GENERAL POST-OFFICE, *St. John*, Quarter ended 5th January 1845.

John Howe, Deputy Postmaster-General, in Account Current with the General Post-office, *London*.

CHARGE.	Currency Dollars, at 5*s.*	Currency Dollars, at 5*s.*	Sterling Dollars, at 4*s.* 2*d.*
Dr.	£. *s.* *d.*	£. *s.* *d.*	£. *s.* *d.*
To balance due 5th October 1844	- - -	814 17 9	679 1 5½
To amount of postage of towns in New Brunswick accountable to St. John's	885 3 5	—	
Deduct amount of United States postage, included in the above	300 6 4½	—	
Gross amount of provincial postage		584 17 -½	487 7 6½
To amount of commission charged against the American Government on the collection of United States postage		63 15 4½	53 2 10
To unpaid letters received at and paid sent from St. John		437 3 10½	364 6 7
To amount of unpaid letters from England for St. John		238 7 6	198 12 11
To amount of paid letters for England from St. John		67 3 7	55 19 8
To amount of London and Liverpool letter-bills for St. John, omitted in quarter ended 5th July 1844		45 - 10	37 10 8
To amount of unpaid letters from England for Fredericton		43 15 3	36 9 4½
To amount of paid letters for England from Fredericton		27 17 7	23 4 7½
To amount of unpaid letters from England for Dorchester		51 4 4½	42 13 8
To amount of paid letters for England from Dorchester		- 14 8	- 12 2½
To amount of way and ship-letters at St. John		4 17 2	4 1 -
To cash received from Halifax, being the Nova Scotia proportion of United States postage remitted to Washington this quarter, per account current		42 8 11	35 7 5
To amount of letters returned as dead from offices in the interior and delivered at St. John		1 3 9	- 19 9½
	£.	2,423 7 8	2,019 9 9

I, John Howe, deputy postmaster-general of New Brunswick, do solemnly and sincerely declare that the above is a just and true account of all matters and things contained therein, and I make this solemn declaration conscientiously believing the same to be true.

(signed) *J. Howe*, Deputy Postmaster-general.

Declaration made before me this 29th day of March 1845.

(signed) *John Wishart*, J. P.

DISCHARGE.	Currency Dollars, at 5*s.*	Sterling Dollars, at 4*s.* 2*d.*
Cr.	£. *s.* *d.*	£. *s.* *d.*
By salary to deputy postmaster-general, surveyor, clerks, and deputies	477 17 2½	398 4 4
By compensation for loss of commission on United States postage	87 - -	72 10 -
By riding work and couriers	505 5 -	421 - 10
By compensation to postmasters and way office-keepers for loss of franking privilege	30 10 -	25 8 4
By pence paid for ship letters	5 8 6½	4 10 5½
By incidents — Rents	26 5 -	21 17 6
By incidents — Other bills (fuel, &c.)	3 11 10½	2 19 11
By incidents — Stationery, advertising, &c.	26 13 9	22 4 9½
By returned re-directed letters, &c.	264 5 9½	220 4 10
By surveyor's travelling charges	55 19 7	46 13 -
By surveyor's official postage	2 5 4½	1 17 9½
By balance due the General Post-office, London	938 5 6½	781 17 11½
£.	2,423 7 8	2,019 9 9

(*continued*)

Appendix, No. 14.

Receipt and Expenditure of the Post-office in the several Colonies.

MEMORANDUM:	£.	s.	d.
Balance due to deputy postmaster-general by deputies	163	4	2
Letters on hand	44	11	3
Currency	£. 207	15	5
Sterling	£. 173	2	10

I, V. B. Hutchison, clerk in the accountant branch of the General Post-office, New Brunswick, do solemnly and sincerely declare that the above is a just and true account of all matters and things contained therein, and I make this solemn declaration conscientiously believing the same to be true.

(signed) *V. B. Hutchison*, Clerk, Account Branch.

Declaration made before me this 29th day of March 1845.

(signed) *L. H. Derkeb*,
Justice of the Peace for the City and County of St. John.

(A true copy.)

General Post-office, 9 May 1845.

(signed) *C. T. Court*,
Accountant-general.

No. 8.

John Wilson, Esq., Deputy Postmaster-general of *Jamaica* (for the Quarter ended the 5th October 1844), in Account with the General Post-office, *London*.

	CHARGE.				Sterling. £. s. d.	— £. s. d.
	Dr.					
	To the collective balances due at the 5th July				— — —	3,945 11 11
A	To the amount of packet letters between Kingston and Great Britain, &c. &c.				741 — 9	
B	To the amount of packet letters between Kingston and Carthagena, &c. &c.				50 11 4	
	To the amount of unpaid letters, inwards, between Kingston and the several deputy offices	£. 407	s. 10	d. —	—	
	To the amount of post-paid letters at Kingston	41	2	5	—	
	To the amount of ship letters under the Act 1 Victoria, cap. 34, received at Kingston	11	2	—	—	
	To ditto under the Act 3 & 4 Vict. (11*l.* 7*s.* 4*d.*) cap. 96, outwards	£. —	9	4	—	
	Less, gratuity to masters of vessels	—	4	—	—	
					459 19 9	
C	To the amount of packet, ship, and inland unpaid letters, outwards, and paid letters, inwards, charged upon the several deputy postmasters in Jamaica				— — —	1,251 11 10
						2,297 12 5
					£.	7,494 16 2

	DISCHARGE.	Sterling. £. s. d.	— £. s. d.
	Cr.		
A	By salaries to the officers in the General Post-Office, Kingston, and commission in lieu of salaries to all the deputies	1,527 3 4	
B	By travelling charges	—	
C	By riding work and runners to and from Kingston	1,127 2 —	
			2,654 5 4
D	By packets	—	
E	By tradesmen's bills	12 18 —	
F	By rent	37 10 —	
			50 8 —
G	By law account	—	
H	By advertising	2 10 —	
			2 10 —
I	By pensions	—	
K	By miscellaneous	—	

	DISCHARGE.	Sterling. £. s. d.	£. s. d.
	Cr.—*continued.*		
1	By remittances - - - - - - - - - - -	- - -	1,132 12 2
2	By dead, mis-sent, and overcharged letters, allowed to deputy postmasters in Jamaica - - - - - - -	226 2 7	
3	By dead letters, &c., returned to London - £. 10 12 -		
	Amount of the Governor's postage on the public service, from 5th July to 5th October 1844 - - - - - - 11 12 10		
		22 4 10	
			248 7 5
4	By arrears due by late deputies at 5th October 1844 -	517 15 -	
5	By balances due by deputies in office at the 5th October 1844 - - - - - - - - - - -	2,634 9 5	
	Balance of cash, &c. in the hands of the deputy postmaster general at 5th October 1844 - - -	254 8 10	
			3,406 13 3
		£.	7,494 16 2

I, John Wilson, do solemnly and sincerely declare that the above is a just and true account of all matters and things contained therein, and I make this solemn declaration conscientiously believing the same to be true.

(signed) *John Wilson.*

Declared before me the 27th day of January 1845.

(signed) *H. Mitchel*, Mayor.

(A true copy.)

General Post-office, 9 May 1845.

(signed) *C. T. Court*, Accountant-general.

No. 9.

Edmund Creswell, Agent for Her Majesty's Packets in *Gibraltar*, in Account Current with the General Post-office for the Quarter ended 5th January 1845.

	Dr.	£. s. d.
1844:		
5 October -	To Balance - - - - - - - - - - - - -	103 19 9½
1845:		
5 January -	To amount of postage charged upon the agent during the quarter -	503 15 10
—	To re-directed letters received from Malta during the quarter -	3 14 4
	£.	611 9 11½

	Cr.	£. s. d.
1844:		
30 October -	By remittance - - - - - - - - - - -	150 - -
6 November	By amount paid to Captain Wilson of the "Montrose" steamer, on a ship-letter mail brought from Malta - - - - -	- 4 3
6 December	By amount paid to Captain Evans, of the "Braganza" steamer, on a ship-letter mail brought from Malta - - - -	- 8 10
14 —	By remittance - - - - - - - - - - -	200 - -
1845:		
3 January -	By ditto - - - - - - - - - - - -	80 - -
—	By amount paid to Captain Brooks, of the "Tagus" steamer, on a ship-letter mail brought from Malta - - - - -	- 1 -
5 January -	By amount paid for porterage of mails during the quarter - -	2 2 11¾
—	By dead and re-directed letters sent during the quarter - -	23 1 11
—	By agent's salary - - - - - - - - - - -	75 - -
—	By balance - - - - - - - - - - - -	80 10 11¾
	£.	611 9 11½

I, Edmund Creswell, do solemnly and sincerely declare that the above is a just and true account of all matters and things contained therein, and I make this declaration conscientiously believing the same to be true.

(signed) *Edmund Creswell.*

Declared before me at Gibraltar this 16th of January 1845.

(signed) *John Gordon Sinclair*, J. P. for Gibraltar.

(A true copy.)

General Post-office, 9 May 1845.

(signed) *C. T. Court*, Accountant-general.

Appendix, No. 14.

Receipt and Expenditure of the Post-office in the several Colonies.

No. 10.

The Agent at *Malta* in Quarterly Account with the General Post-office, to 5 January 1845.

1844:		Dr.	£.	s.	d.
6	October	To balance brought forward	319	6	–
7	—	To mail from Gibraltar, per Montrose	–	8	–
–	—	To ditto from London, per French packet	8	9	3
–	—	To ditto from Jersey, per ditto	–	–	11
–	—	To ditto received per ditto	5	13	–
–	—	To ditto, ditto, per direct ditto	3	16	8
–	—	To ditto to Alexandria, per ditto, ditto	–	14	–
–	—	To ditto forwarded, per ditto	–	18	9
8	—	To ditto from the Ionian Islands and Greece, per Polyphemus	9	3	10
–	—	To postage for paid letters for England from Corfu	–	9	–
–	—	To - - ditto - - - ditto - - Cephalonia	–	9	–
–	—	To - - ditto - - - ditto - - Zante	–	1	3
–	—	To mails forwarded per French packet	–	4	7
14	—	To ditto from London, per Oriental	12	–	8
–	—	To ditto from ditto for the Ionian Islands	5	18	11
–	—	To ditto from Lisbon, per Oriental	–	7	10
–	—	To ditto from Gibraltar, per ditto	2	2	6
–	—	To ditto from London, per Acheron	6	6	1
–	—	To ditto received per British packet ditto	2	10	5
–	—	To ditto, ditto, per French packet	5	1	8
–	—	To ditto to Alexandria, per Oriental	6	12	3
–	—	To ditto to Bombay, per ditto	–	9	11
15	—	To ditto to the Ionian Islands and Greece, per Acheron	4	14	4
–	—	To ditto forwarded per French packet	2	1	8
–	—	To ditto to London, per ditto	4	9	8
–	—	To ditto to Guernsey, per ditto	–	–	11
17	—	To ditto received per ditto	2	8	9
–	—	To ditto forwarded per ditto	1	18	4
–	—	To ditto to Gibraltar, per Alecto	–	16	5
–	—	To ditto to London per ditto	13	9	10
24	—	To ditto from Alexandria, per French packet	2	10	–
–	—	To ditto forwarded per ditto	–	18	11
–	—	To ditto to London, per ditto	–	19	9
–	—	To ditto received per ditto	3	8	4
25	—	To ditto from the Ionian Islands and Greece, per Acheron	7	7	11
–	—	To postage for paid letters for England from Corfu	–	17	–
–	—	To - - ditto - - - ditto - - Cephalonia	–	8	–
–	—	To - - ditto - - - ditto - - Zante	–	8	11
–	—	To mails forwarded per French packet	2	–	8
–	—	To ditto to London, per ditto	–	11	6
27	—	To ditto from London, per ditto	5	4	6
–	—	To ditto received per ditto	5	12	7
–	—	To ditto forwarded per ditto	1	14	9
28	—	To ditto from Alexandria, per Oriental	3	12	6
–	—	To ditto forwarded per British packet Polyphemus	1	2	7
–	—	To ditto to London, per ditto	2	19	7
29	—	To ditto to Gibraltar, per Oriental	–	6	9
–	—	To ditto to London, per ditto	7	–	4
–	—	To ditto to Lisbon, per ditto	–	–	2
30	—	To ditto from London, per Alecto	6	14	11
–	—	To ditto from ditto for the Ionian Islands	3	15	10
–	—	To ditto from Gibraltar, per ditto	1	17	11
2	November	To ditto to the Ionian Islands and Greece, per ditto	4	16	7
5	—	To ditto received per French packet	4	15	5
–	—	To ditto forwarded per ditto	2	14	6
–	—	To ditto to London, per ditto	2	7	9
8	—	To ditto received per ditto	2	5	10
–	—	To ditto from London, per ditto	6	17	2
–	—	To ditto forwarded per ditto	1	2	2
–	—	To ditto from Gibraltar, per Braganza	–	16	2
9	—	To ditto received per French packet	4	16	3
–	—	To ditto forwarded per ditto	1	12	9
12	—	To ditto from the Ionian Islands and Greece, per Alecto	7	1	6
–	—	To postage for paid letters for England from Corfu	–	19	–
–	—	To - - ditto - - - ditto - - Cephalonia	–	9	–
–	—	To - - ditto - - - ditto - - Zante	–	5	11
14	—	To mails received per French packet	4	18	4

1844:	Dr.—*continued.*	£.	s.	d.
14 November	To mails to Gibraltar, per Acheron	–	8	5
– —	To ditto to London, per ditto	8	17	11
– —	To ditto from ditto, per Liverpool	13	12	5
– —	To ditto from ditto, for the Ionian Islands	4	5	1
– —	To ditto from Gibraltar, per Liverpool	2	2	6
– —	To ditto from Lisbon, per ditto	–	12	2
– —	To ditto received per British packet Polyphemus	6	4	7
– —	To ditto from London, per ditto	8	–	11
15 —	To ditto to the Ionian Islands and Greece, per ditto	4	18	5
– —	To ditto to Alexandria, per Liverpool	6	1	6
– —	To ditto to Bombay, per ditto	–	7	1
– —	To ditto forwarded per French packet	3	15	2
– —	To ditto to Jersey, per ditto	–	–	11
– —	To ditto to London, per ditto	7	3	8
17 —	To ditto received per ditto	–	13	9
– —	To ditto forwarded per ditto	1	12	9
24 —	To ditto received per ditto	2	6	8
– —	To ditto forwarded per ditto	–	14	5
– —	To ditto to London, per ditto	1	4	9
25 —	To ditto received per ditto	3	4	1
– —	To ditto from the Ionian Islands and Greece, per Polyphemus	6	7	4
– —	To postage for paid letters to England from Corfu	–	18	4
– —	To ditto - - - ditto - - - ditto - - Zante	–	5	2
– —	To ditto - - - ditto - - - ditto - - Cephalonia	–	2	–
– —	To postage for paid letters for England from Cephalonia	–	15	–
– —	To mails forwarded per French packet	1	8	5
– —	To ditto to London, per ditto	–	12	2
27 —	To ditto received per ditto	7	2	7
– —	To ditto from London, per French packet	4	18	4
– —	To ditto from Alexandria, per Liverpool	3	8	1
– —	To ditto from the French Office at Alexandria, per Liverpool	–	–	10
– —	To ditto forwarded per British packet Alecto	–	11	3
– —	To ditto to London, per ditto	2	1	8
– —	To ditto forwarded per French packet	2	1	3
– —	To ditto to Gibraltar, per Liverpool	–	9	7
– —	To ditto to Lisbon, per ditto	–	–	4
– —	To ditto to London, per ditto	11	6	10
28 —	To ditto from ditto, per Acheron	7	14	5
– —	To ditto from ditto, for the Ionian Islands	2	17	–
– —	To ditto from Gibraltar, per Acheron	2	15	–
30 —	To ditto to the Ionian Islands and Greece, per Acheron	4	9	10
4 December	To ditto received per French packet	5	3	9
5 —	To ditto forwarded per ditto	1	7	9
– —	To ditto to London, per ditto	4	11	4
8 —	To ditto received per ditto	4	11	9
– —	To ditto from London, per ditto	8	15	9
– —	To ditto received per ditto	3	12	11
– —	To ditto forwarded per ditto	–	12	11
– —	To ditto to Alexandria, per ditto	–	13	4
11 —	To ditto from the Ionian Islands and Greece, per Acheron	4	10	1
– —	To postage for paid letters for England, from Cephalonia	–	9	–
– —	To ditto - - - ditto - - - ditto - - Corfu	–	11	–
12 —	To mail to Gibraltar, per Polyphemus	–	8	9
– —	To ditto to London, per ditto	11	1	10
14 —	To ditto from ditto, per Oriental	15	–	8
– —	To ditto from ditto, for the Ionian Islands	5	18	10
– —	To ditto from Gibraltar, per Oriental	2	10	–
– —	To ditto from Lisbon, per ditto	–	10	–
15 —	To ditto from London, per British packet Alecto	7	18	6
– —	To ditto from Jersey, per ditto	–	1	1
– —	To ditto received per ditto	4	16	8
– —	To ditto to the Ionian Islands and Greece, per Acheron	4	13	10
– —	To ditto to Alexandria, per Oriental	5	14	11
– —	To ditto to Bombay, per ditto	–	4	3
17 —	To ditto from Gibraltar, per Volcano	–	11	8
18 —	To ditto forwarded per French packet	4	16	9
– —	To ditto to London, per ditto	9	5	7
19 —	To ditto received per ditto	1	2	6
– —	To ditto ditto, per ditto	3	15	5
– —	To ditto forwarded per ditto	1	11	3
– —	To ditto - - - per ditto	–	5	2
– —	To ditto to London, per ditto	–	1	1
24 —	To ditto from Alexandria, per ditto	3	7	11

(*continued*)

Appendix, No. 14.

Receipt and Expenditure of the Post-office in the several Colonies.

		Dr.	£.	s.	d.
1844: 24	December	To mail forwarded per French packet	–	7	3
–	—	To ditto to London, per ditto	1	2	1
–	—	To ditto received per ditto	1	3	9
25	—	To ditto forwarded per ditto	1	7	9
–	—	To ditto to London, per ditto	1	11	4
–	—	To ditto from the Ionian Islands and Greece, per Acheron	6	14	1
–	—	To postage for paid letters to England from Corfu	1	19	–
–	—	To ditto - - ditto - - ditto from Cephalonia	–	5	–
–	—	To ditto - - ditto - - ditto from Zante	–	3	3
26	—	To mail from London, per Polyphemus	6	7	8
–	—	To ditto from ditto, for the Ionian Islands	1	15	1
–	—	To ditto from Gibraltar, per ditto	2	14	7
27	—	To ditto from Alexandria, per Oriental	4	18	4
–	—	To ditto forwarded per British packet Acheron	–	16	8
–	—	To ditto to London, per ditto - - ditto	1	10	10
28	—	To ditto to Gibraltar, per Oriental	–	9	8
–	—	To ditto to London, per ditto	12	19	10
–	—	To ditto to the Ionian Islands and Greece, per Sydenham	4	15	9
29	—	To ditto from London, per French packet	4	–	8
–	—	To ditto received per ditto	6	16	11½
–	—	To ditto forwarded per ditto	2	7	–
1845: 4	January	To ditto received per ditto	3	–	6
5	—	To ditto forwarded per ditto	3	7	7
–	—	To ditto to London, per ditto	6	3	9
–	—	To ditto from Hong Kong during the quarter	–	6	–
–	—	To postage received from the Agent at Corfu during the quarter	17	12	11
–	—	To ditto - - - - - ditto for paid letters to Malta	3	6	4
–	—	To redirected letters received during the quarter	6	5	4
–	—	To undercharge in mail received from Smyrna on 24th May 1844	–	–	5
–	—	To mail from Guernsey of 23d May, omitted to be charged in quarter ended 5th July 1844	–	1	6
		£.	886	15	10⅓

		Cr.		£.	s.	d.
1844: 9	October	By Cash paid to the Commissariat Department		290	17	–
1845: 5	January	By one quarter's salary		62	10	–
–	—	By - ditto to Mr. G. Micallef	A	20	–	–
–	—	By - ditto to Mr. P. Farrugia	B	7	10	–
–	—	By - ditto to Mr. J. Diston	C	7	10	–
–	—	By - ditto to Mr. F. Grech	D	5	–	–
–	—	By - ditto to G. Caruana	E	3	15	–
–	—	By - ditto allowance for stationery		2	10	–
–	—	By petty expenses during the quarter	F	8	4	2
–	—	By unclaimed and redirected letters forwarded during the quarter		25	6	4
–	—	By balance		453	13	4½
		£.		886	15	10½

I, Richard James Bourchier, do solemnly and sincerely declare that the above is a just and true account of all matters and things contained therein, and I make this solemn declaration conscientiously believing the same to be true.

(signed) *R. J. Bourchier*, Agent.

Declared before me this 11th day of January 1845.

(signed) *Wm Hy Thornton*, Auditor-general, and a magistrate, Malta.

(A true copy.)

General Post-office, 9 May 1845. (signed) *C. T. Court*, Accountant-general.

Appendix, No. 14.

Receipt and Expenditure of the Post-office in the several Colonies.

No. 11.

GENERAL POST OFFICE, LONDON.

Mr. *James Pairman* of *Barbadoes*.

Dr.		£. s. d.	£. s. d.
To balance due 5 October 1844			652 19 5½
To unpaid letters sent from England	1st September Mail	33 3 6	
—	2d - ditto	40 10 –	
—	1st October Mail	48 17 6	
—	2d - ditto	48 13 10	
—	1st November Mail	45 13 2	
—	2d - ditto	40 12 7	
			257 10 7
To paid letters sent to England	1st October Mail	6 2 2	
—	2d - ditto	5 7 7	
—	1st November Mail	6 11 5	
—	2d - ditto	5 17 5	
—	1st December Mail	11 3 10	
—	2d - ditto	7 17 –	
			42 19 5
To missent and re-directed letters received from other British possessions, as per account to 5 October 1844.			6 1 4
To paid letters and newspapers sent to British possessions and other countries, as per account to 5 October 1844.			11 16 3
To unpaid letters and newspapers received from ditto, as per account to 5 October 1844.			197 18 1
To postage received on ship-letters and newspapers, as per account to 5 October 1844.			1 4 –
		£.	1,170 9 1½

Cr.		£. s. d.	£. s. d.
By one quarter's salary due 5 January 1845			125 – –
By ditto ditto to clerk			30 – –
By one quarter's rent of office to 5 January 1845			7 10 –
By dead, missent, returned, and re-directed letters, as per account to 5 October 1844			83 15 9
By incidental disbursements			–
By gratuities on ship letters and newspapers in the quarter ended 5 October 1844			– 12 –
DATE OF REMITTANCES:		£. s. d.	
By cash	20 August 1844	100 – –	
—	16 September 1844	150 – –	
—	27 December 1844	24 6 6	
			274 6 6
Balance due 5 January 1845			649 4 10½
Examined per *C. T. Court*, Accountant-general.		£.	1,170 9 1½

MEMORANDUM:	£. s. d.	£. s. d.
Balance brought down		649 4 10½
Deduct bills and commissariat certificates not yet paid	100 – –	
—	100 – –	
—	150 – –	
—	200 – –	
—	24 6 6	
		574 6 6
Estimated remaining balance	£.	74 18 4½

*** Should the postmaster have any observations to make on this account, he is desired to transmit them forthwith, in a separate letter addressed to the secretary.

(A true copy.)

General Post-office, 9 May 1845.

(signed) *C. T. Court*, Accountant-general.

Appendix, No. 15.

Appendix, No. 15.

A RETURN (so far as relates to the Office of the Commissioners for Auditing the Public Accounts) of the COLONIES from which the ACCOUNTS for 1842 and 1843 have not been received; of the Periods up to which the Accounts of the several Colonies have been AUDITED by the Commissioners, each Colony separately stated; of any Minutes of the Audit Board, and of any Instructions from the Colonial Office for expediting the Returns of the Colonial Accounts since 1837; and of any Treasury Minute since 1837 on the subject of the Arrears of the Colonial Accounts.

NAME of COLONY.	Latest Period to which the Accounts have been Received.	Latest Period Audited.	OBSERVATIONS.
Australia, Western	31 July 1844	31 Mar. 1841	- - The accounts are examined up to 31st March 1844, and those for the years 1841–42 and 1842–43 will shortly be prepared for audit.
Australia, South -	- - The final account of the Treasurer in England, from 1 Jan. 1841 to 30 Sept. 1842, was delivered on 23 Nov. 1843.	31 Dec. 1840	—
Australia, South -	- - Account of the Treasurer in the Colony, 1st July to 31st December 1843.	- - -	- - The accounts for the period between the 1st October 1839 and 31st December 1842 have been examined; but no account has been brought to audit, in consequence of the accounts for preceding periods, namely, between 13th July 1836 and 30th September 1839, not having been delivered, it being alleged that they have been partially destroyed by fire in the colony. The attention of the Lords of the Treasury has been called to the state of these accounts, and the difficulties with which the settlement of them is attended, by Reports from this Board, of the 3d July 1843 (No. 311), 19th September and 20th December 1844 (Nos. 403 and 580).
Upper Canada; Receiver-general.	9 Feb. 1841	- -	- - The Civil List accounts to be rendered by the Receiver-general of the United Provinces, under the provisions 3 & 4 Vict. c. 35, having been incorporated with those for the general services of the province, difficulties have been thereby occasioned in the examination of them, which have been the subject of much correspondence between this Board and the Lords of the Treasury, and also with the colonial authorities; and the late Receiver, Mr. Dunn, having ceased to hold his situation in 1844, there are no hopes of obtaining separate accounts; and proceedings are now in progress for effecting a settlement of those now depending, so far as it may be found practicable.
Canada; Receiver-general of the United Provinces.	31 Dec. 1842	- -	
Cape of Good Hope; Treasurer.	31 Mar. 1843	31 Dec. 1836	- - The examination of the accounts has been completed to 31st December 1840, and considerable progress made in examining the subsequent accounts. Those for 1837, 1838, 1834, and 1840, will be audited as soon as explanations required by outstanding queries shall be received.
Ceylon; Treasurer	Year 1842	Year 1834	- - The accounts have been examined to March 1842, but no further progress made in the settlement of them, for the following reasons: Replies to queries on the account for 1835 were only received in July 1844; and the account for 1835 is now preparing for audit. Queries on the account for 1836 were transmitted to the colony in September 1840; on the account for 1837, in April 1841; on the accounts for 1838, in August 1841; on the account, 1840, in September 1843; but the information and explanations required by these several sets of queries have in no one instance been obtained. Representations have been made to the Lords of the Treasury by this Board on several occasions on the subject of these delays, and it appears by communications from the colony that they have partly arisen from the neglect of the late colonial auditor, since deceased, and other causes, but that greater diligence is now using by the present auditor to procure the necessary explanations.

NAME of COLONY.	Latest Period to which the Accounts have been Received.	Latest Period Audited.	OBSERVATIONS.
Gambia; Colonial Revenues.	5 July 1844	5 Jan. 1839	- - The accounts have been examined up to 5th July 1843, but their audit is delayed, in consequence of queries on the accounts of 1840 and 1841 remaining unanswered.
Gibraltar; Collector of Revenues.	30 Sept. 1844	31 Dec. 1841	- - The subsequent accounts are examined to 31st December 1843.
Hong Kong -	30 June 1844	- - -	- - The service only began in October 1843, and the accounts, so far as they have been received, have been examined.
Malta - -	31 Dec. 1843	1841	- - The examination of the account, 1842, has been completed, and is now preparing for audit.
Mauritius - -	31 Dec. 1843	1836	- - Certain questionable points on the accounts for 1837, which it became necessary to bring under the consideration of the Lords of the Treasury, formed the subject of a representation from this Board, of 23d July 1839, but the explanations required by the Treasury not having been received by us, the account remains unsettled. Queries requiring explanations, and documents in support of the accounts for 1838, 1839, and 1840 (which have all been examined), were forwarded to the colony by communications respectively dated 29th July 1840 and 18th October 1842; but these queries have not been answered. The examination of the account for 1841 has been completed, and considerable progress made in the examination of the account for 1842. The account for 1843 was only received on 20th February 1845.
New South Wales	30 June 1844	31 Dec. 1839	- - The accounts have been examined to 31st December 1841. Great delays took place between the years 1837 and 1842 in the local examination of the accounts of this service by the colonial auditor; and the accounts for the years 1836, 1837, 1838, 1839, and 1840, were not received till the year 1842; a circumstance which has greatly delayed, and still delays the settlement of them. Representations on the subject of these delays were made by this Board to the Lords of of the Treasury on the 3d May 1838 (No. 284), 9th July 1840 (No. 379), and 15th April 1841 (No. 185), and much correspondence took place between the Treasury and the Secretary of State, and also with the colonial authorities in consequence of those representations.
St. Helena - -	30 Sept. 1844	1842	The account for 1843 has been examined.
St. Lucia - -	31 Dec. 1843	1842.	—
Sierra Leone; Colonial Revenues.	30 Sept. 1844	1843.	—
Trinidad - -	30 Sept. 1844	1836	- - The settlement of the accounts subsequent to the year 1836 (the whole of which, including the first six months of 1844, have been examined,) is delayed by irregularities and difficulties in the accounts for 1837, which have not yet been satisfactorily explained or removed. These difficulties have been brought under the consideration of the Lords of the Treasury, by representations respectively dated 16th March and 24th May 1838, 25th July 1839, 30th November 1841, 13th May 1842, and 26th May 1843, and much correspondence has taken place with the colonial authorities on the subject; it is however anticipated, from the last communications from the colony, that the questions at issue will soon be brought to a satisfactory conclusion.
Van Diemen's Land	31 Dec. 1843	31 Dec. 1838	- - The account for 1839 nearly ready for audit. The accounts examined to 31st December 1841, but the settlement of them is delayed by the want of explanations, and information required by queries sent to the colony in April, October, and November 1843, and in July 1844.
New Zealand -	31 Oct. 1843	- - -	- - The accounts of this service begin in January 1840, and they have been examined to 31st December 1841, but the audit is delayed by the want of answers to queries sent to the colony in April, October, and November 1843, and in July 1844. The accounts for 1842 are under examination.

Audit Office,
6 March 1845.

W. L. Herries.
H. F. Luttrell.
Henry Arbuthnot.

Appendix, No. 15.

Sir, Downing-street, 12 September 1843.

Her Majesty's Government having had under their consideration the mode in which the correspondence between the Commissioners of Audit in this country and the officers of account in the several colonial dependencies of the Crown is at present carried on, have thought it necessary to establish the following rules for the future conduct of that correspondence:

1st. The Board of Audit in this country will correspond directly with the accountants in the colonies.

2d. The communications from the Board of Audit will be divided into two classes, the one comprising points affecting the functions and responsibility of the accountants only, the other comprising points affecting the discretion and responsibility of the governor or other superior officer authorizing expenditure.

3d. Both these classes of communications will be addressed directly to the accountants, but of the second class copies will be sent simultaneously with their transmission to the colony to the Lords Commissioners of the Treasury, to be forwarded to the Secretary of State, by whom such instructions as may appear to him necessary will be addressed to the governor respecting them.

4th. To ensure, however, to the governor full knowledge of all correspondence in which the affairs of his Government may be concerned, the accountant will be directed to submit to him all queries or letters whatever which may be addressed to him by the Audit Office, together with the answers which it may be his intention to return to them; and it will be the duty of the governor, should he see reason to dissent from those answers, or desire to attach to them any additional explanation, to address a despatch on the subject to the Secretary of State.

5th. If in any case it should appear to the Board of Audit necessary that a question regarding colonial accounts should be proposed to the governor himself, the Board will submit such question to the Lords of the Treasury, at whose instance the Secretary of State will himself cemmunicate on the subject with the governor.

I have to desire that you will enforce the observance of these rules for the future in the colony under your government.

I have, &c.
(signed) *Stanley.*

Sir, Downing-street, 1 November 1841.

My attention has been called to the inconvenience resulting from the practice which has hitherto been adopted by the auditors in the several colonies, of corresponding directly with the Commissioners of Audit in this country, without the intervention of the head of the local Government.

Having brought the subject under the consideration of the Lords Commissioners of the Treasury, I transmit to you herewith, for your information and guidance, copy of a report addressed to that Board by the Commissioners of Audit, and, with their Lordships' concurrence, I have to direct you to instruct the auditor of the colony under your charge, that he make it a rule in future to transmit through you such reports as he may from time to time have to make to the Audit Board, in order that you may have an opportunity of adding any explanations which you may judge necessary, and may in many cases save the necessity of a further reference to the colony.

October 1841.

I have, &c.
(signed) *Stanley.*

My Lords, Audit Office, October 1841.

In pursuance of an order of reference from your Lordships, we have had before us a letter from the Colonial Department of the 25th instant, which is herewith returned, expressing the desire of Lord Stanley that the auditors in the different colonies should, as a general rule, in case your Lordships should see no objection, be instructed to transmit their reports to this office through the head of the Government, who will then have an opportunity of adding any explanations which he may judge necessary, and may thus, in many cases, save the necessity of a further reference to the colony.

The above suggestion appears from Mr. Stephen's letter to have originated in communications between the Lieutenant-governor of Van Diemen's Land and the Secretary of State, and between the Secretary of State and your Lordships, with which we are not acquainted, and we cannot therefore, in any remarks we may have to offer, refer to the particular cases which has given rise to Lord Stanley's suggestion; but, as a general rule, we see no objection to the course recommended by his Lordship, which seems to be conformable to the practice observed by subordinate colonial officers, in regard to the other communications they may have to make to the Government at home.

We have, on many occasions, corresponded directly with colonial auditors, with a view to information on matters of account under examination in this office, or to enforce the delivery of accounts in arrear, in the same manner as we should have done with comptrollers or other officers at home entrusted with the examination of public accounts, to be afterwards audited and passed in this office; and we have often found such communications

advantageous

advantageous to the public service. We may refer to our correspondence with the auditor at Malta, as an instance in point, relating as it does to many useful regulations and economical arrangements, upon which we consulted Mr. Thornton previously to submitting them to the consideration of your Lordships, with a view to their being carried into effect. But in all cases in which it has appeared to us that the information called for, or the alterations suggested by us were such as to require the concurrence of the governor, we have always desired the auditor to submit our suggestions to him in the first instance; and whenever any material alterations in the existing rules of the service, or any new regulations were to be proposed, it has been our invariable practice to report our opinion to your Lordships for the consideration of the Treasury Board, and of the Secretary of State, in order that if our suggestions were approved, they might be carried into effect through the proper authorities. Appendix, No. 15.

As a recent instance of this course of proceeding, we beg leave to refer your Lordships to our reports of the 15th of May 1840, enclosing a letter to Mr. Boyes, the auditor at Van Diemen's Land, with instructions to that officer to transmit to this Board with the account of each year, a statement of the sums granted by the appropriation warrant, under each head of service in respect of that year, and of the actual expenditure incurred under the same heads of service, so as to show the difference in each case between the sum voted and the sum expended, and the special authority by which any excess might have been sanctioned. We proposed that this letter should be forwarded to Mr. Boyes, if approved by your Lordships and the Secretary of State, but your Lordships thought it more advisable that the intended instructions should be given by the Secretary of State; and a Treasury Minute of the 20th May 1840, embodying the suggestions contained in our letter accordingly directed a communication to that effect to be made to the Secretary of State. We regret to find, however, that the instructions intended to be given have either been but partially conveyed to the auditor, or have been misunderstood, or that some unexplained obstacle has been interposed to their being carried into effect, as the statements for the years 1838 and 1839, transmitted to this office by Mr. Boyes, have not been made out upon the principle suggested by us, and have failed in answering any useful purpose. We shall not enlarge upon this subject at present, as we intend addressing your Lordships specially for that purpose in the course of a few days, but we have alluded to the circumstance in order to show the inconvenience and difficulty that may sometimes arise from an indirect mode of communications in matters of detail, and matters of account between parties, who being both equally conversant with the subject, would probably better understand each other if communicating directly. No. 277.

Your Lordship will, however, clearly understand, both from our preceding observations and from the practice we have ourselves observed in our correspondence with the colonial auditors, that we see no objection to the course suggested by Lord Stanley, which does not in any manner militate with the opinion we have expressed as to the recent case above alluded to; and we concur with his Lordship in thinking that some advantage may in many cases result from the directions proposed to be given by him in relation to the correspondence of this Board with the colonial auditors. But we beg leave at the same time to observe that it is material to the proper performance of the duties of this Board, that our communications with these officers, and the free expression of their conscientious opinions on all subjects of colonial receipt and expenditure, should not be restrained or interfered with; and this is the less necessary, because the head of the Colonial Government, to whom our letters will be communicated, and through whom the replies of the auditor will be forwarded home, will, as observed by Lord Stanley, have an opportunity in transmitting such replies through the Secretary of State, and of making any remarks or furnishing any explanations which may appear to him to be desirable.

We have, &c.
(signed) *F. S. Larpent.*
J. Osborn.
Henry Arbuthnot.

Sir, Downing-street, 22 January 1844.

I TRANSMIT, for your information and guidance, the copy of a letter from the Board of Treasury, forwarding the copy of a letter from the Commissioners of Audit, in which they represent that the colonial accounts are, in some cases, sent home for audit unaccompanied by the several documents to which the accounts relate; and I have to request your special attention to this omission, and to refer you to paragraph 9, section 2, of chapter 10 of the revised rules and regulations for the colonial service. 5 January 1844.

I have, &c.
(signed) *Stanl*
ey

Sir, Treasury Chambers, 5 January 1844.

I AM commanded by the Lords Commissioners of Her Majesty's Treasury to transmit to you the enclosed copies of a communication from the Commissioners of Audit, dated 22d August last, and of a draft of instruction, which it is proposed should be forwarded to the governors of Sierra Leone and the Gambia respectively, with regard to their furnishing accounts of the revenues, &c. of those colonies; and I am to request that you will lay the same before Lord Stanley, and suggest to his Lordship, that unless, in forwarding to the governors of colonies

Appendix, No. 15.

the revised rules and regulations lately issued, their attention has been called to the necessity for a careful conformity, in every respect, to them, it would, in their Lordships' opinion, be advisable that a special instruction, to the purport of that submitted by the Commissioners of Audit, should be issued in all cases in which the accounts of the colonial revenue and expenditure are rendered for audit in this country.

You will, further, move Lord Stanley to cause my Lords to be informed whether any estimates had been submitted to his Lordship, by the officers administering the government of the settlements on the Gambia, of the revenue and expenditure of that government, for either of the years referred to by the Commissioners.

I am, &c.

J. Stephen, Esq. (signed) *C. E. Trevelyan.*

My Lords, Audit Office, 22 August 1843.

We have the honour of representing to your Lordships that the governors of Sierra Leone and the Gambia, respectively, have omitted to furnish, with the accounts of the receipt and expenditure of the revenues of those colonies, the estimates and other documents required by article 14, chap. 5, of the rules and regulations issued by the Secretary of State for the Colonies, bearing date 30th March 1837; and as our examination of the accounts in question may be much facilitated by the information which such papers afford, we have to request, that if the estimates of the revenue and expenditure for Sierra Leone and the Gambia, for the years 1842 and 1843, have been transmitted to your Lordships' department, we may be furnished with the same; and that we may likewise be informed how far your Lordships have sanctioned the expenditure, or given any other directions thereon.

Independently of the entire absence of estimates and other documents in the present cases, and with reference to our two reports of 30th June, and one of the 11th July 1843, (Nos. 306, 307, and 328,) we beg leave to observe, that although the other colonial accounts are accompanied, in most cases, by the estimates of expenditure, as approved by the respective councils of government, yet that we do not in general receive advice of their having been sanctioned, or otherwise, by Her Majesty's Government, except through communications with your Lordships' department; the copies of despatches, conveying the sentiments of the Government upon the estimates not having been in general forwarded with the accounts, although required by section 14, chap. 5, of the books of rules and regulations already alluded to; and, upon referring to your Lordships' detailed instructions to the governors of colonies, it does not appear that any express directions are given on these points. We therefore submit, whether it may not be desirable that a circular instruction should be transmitted to the governors of colonies, calling their attention to this part of the rules and regulations of 1837; and we accordingly beg leave to enclose a draft of an instruction to the above effect, which, if approved by your Lordships and the Secretary of State, might be transmitted to the governors of those colonies which are enumerated at page 31 of the Secretary of State's regulations above referred to.

We have, &c.

(signed) *H. F. Luttrell.*
Henry Arbuthnot.
A. Grant.

The Lords Commissioners
of Her Majesty's Treasury.

DRAFT of INSTRUCTIONS to GOVERNORS of COLONIES, referred to in Report of Commissioners of Audit, dated 22d August 1843, No. 395.

THE attention of the Governor is called to article 14, chap 5, of the book of rules and regulations of the Secretary of State for the Colonies, dated 30th March, 1837, the provisions of which do not appear to have been, in all cases, strictly complied with.

The governor will take care that the colonial accounts, when transmitted for audit, are always accompanied by copies of the estimates, or supplementary estimates of expenditure for the service of the year to which the accounts relate. These copies are to be certified as true copies, and the dates of the despatches which may have been addressed to the governor by the Secretary of State, either approving or otherwise expressing the sentiments of Her Majesty's Government upon such estimates, are to be notified in writing at the foot of the estimates; and certified copies of these despatches are also to accompany the accounts.

In case the annual account should be transmitted to England for audit before the receipt of any despatch from the Secretary of State relating to the expenditure, a certificate to that effect is to be written at the foot of the estimates, to which the approval or other direction of Her Majesty's Government may be wanting.

The same course of proceeding is to be followed in regard to the transmission of all ordinances, for the imposition of taxes, in the year to which the accounts relate; and the copies of these ordinances are also to be accompanied by the copies of despatches which may have been addressed to the governor by the Secretary of State, conveying the sentiments of Her Majesty's Government upon such ordinances.

(No. 3.)

Sir, Downing-street, 4 October 1841.

I TRANSMIT to you, herewith, for your information and guidance, the enclosed copy of a letter from the Secretary to the Board of Treasury, covering the copy of a report from the Commissioners of Audit on the subject of the audit of the colonial accounts of South Australia, the alterations of salaries and appointments in that colony, and the expediency of instituting legal proceedings against Mr. Fisher, the late resident commissioner, and Mr. Gilbert, the colonial storekeeper, in respect of the irregular mode in which the duties of their respective offices appear to have been conducted by those parties. 27 July 1841.

I also transmit the copy of a report from the Colonization Commissioners for South Australia, to whom that letter was referred. 23 August 1841.

In compliance with the suggestions of the Commissioners of Audit, and with the concurrence of the Board of Treasury, I have to direct that you will call upon the colonial treasurer for a certificate that no balance was handed over to him by the late treasurer, and that you will instruct the officer to keep a separate account of the revenue and emigration funds, as directed by the fifth article of his instructions. I have also to request that you will furnish me with any observations which you may have to offer on the report of the local auditors, enclosed in Colonel Gawler's despatch to the Colonization Commissioners of the 4th April 1840, and which contained suggestions of detail in the management of the expenditure of the colony. You will observe that the Lords Commissioners of the Treasury are desirous that the Commissioners of Audit should be furnished, without delay, with the accounts of Mr. Osmond Gilles as colonial treasurer. You will use your best endeavours to obtain them from that gentleman.

I concur in the recommendation of the Lords of the Treasury that an investigation should once more be instituted into the early financial transactions in the colony, so far as the late resident commissioner is implicated.

I have, &c.

Governor Grey, &c. &c. &c. (signed) *Stanley.*

South Australian Colonization Office, 9, Park-street, Westminster,

Sir, 23 August 1841.

IN obedience to the directions contained in your letter of the 5th instant, we have considered the letter from the Secretary to the Board of Treasury therewith transmitted to us, together with a report from the Commissioners of Audit, respecting the audit of the colonial accounts of South Australia.

1 & 2. We find that the Lords Commissioners of Her Majesty's Treasury recommend, in accordance with the suggestions of the Board of Audit, that the treasurer should be called upon for a certificate that no balance was handed over to him by the late treasurer; and further, that he should be instructed to keep a separate account of the revenue and emigration funds, as directed by the fifth article of his instructions. In pursuance of these recommendations, we take the liberty of suggesting that instructions to carry them into effect should be sent to the governor.

3. The Lords Commissioners of the Treasury, in the next place, require to be furnished with any information regarding alterations of salaries and appointments since 19th August 1836.

All the information we are enabled to afford on the subject of authorized expenditure in the colony we laid before Lord John Russell, in our letters of the 7th July and 26th August 1840, and before the Select Committee on South Australian Affairs. To the Minutes of Evidence and Appendix annexed to the Second Report of that Committee we now beg leave to refer (Parliamentary Paper, 394, 1841). At page 232, Appendix, will be found the authorized establishment of South Australia, as communicated to the resident commissioner by the instructions addressed to him on the 9th November 1838, which had received the previous sanction of the Lords Commissioners of the Treasury. At page 147, Appendix, there is given a table of the civil establishment which existed in the colony at the end of 1839. This return was not sent from the colony in its present form, but was compiled at our Board with as much accuracy as possible, from various documents transmitted from the colony, and was submitted to Lord John Russell's notice as an enclosure to our letter to you of the 11th December 1840. In this table there are two columns, in one of which the authorized salaries and charges are stated, in the other the charges and salaries which are actually paid. At page 244, Appendix, there is a despatch from Colonel Gawler, stating the necessity which he felt for raising the salaries of the public officers, which is accompanied by a report of a Board of Inquiry into the amount of salaries which should be allowed to each public servant. In the reply which follows, it is stated that in the absence of accounts, and being ignorant of the amount of revenue raised in the colony, the Commissioners find great difficulty in considering the subject.

At the different pages noted below it will be found that authorities have been given to Colonel Gawler by this Board for the following items of expenditure, beyond those which were allowed by his regular financial instructions. At page 238, to purchase park lands; at page 239, to draw bills upon the Commissioners in cases of emergency to the extent of

Appendix, No. 15.

5,000*l.*; at page 250, to pay for a portion of government house and offices already commenced; and at page 251, to purchase flour to the value of 3,000*l.*; finally, at page 34, Evidence, and 240, 241, 252, 255, Appendix, there will be found all the correspondence relating to the employment of an additional body of surveyors, and to the sanction by the Commissioners of the course pursued in that respect by Colonel Gawler.

For the reasons which prevented this Board from making special communications during the past year on the subject of the changes effected in the establishment, we beg to refer to the following passage in the evidence of our colleague before the Parliamentary Committee, Q. 1316: "So far back as in the month of May of last year, the Commissioners had an intention of revising the establishments of South Australia, to see upon what permanent footing they should be placed; but in June the bills began to arrive in a much increased ratio—we felt the ground shifting, as it were, under our feet—and we could not execute our intention at that time. In December 1840, Captain Grey very properly applied for instructions, before he went out as governor, what course to pursue with respect to salaries; and we then resumed our intention of attempting to fix a permanent scale of establishment; but upon further conferences with Captain Grey, and with other departments of the Government, we found the information about South Australia was so imperfect, and the uncertainty of its future prospects at that moment so great, that the only resource was to desire Captain Grey, the moment he reached the colony, to make a report upon the subject, and to defer any decision till the governor could be heard from."

4. The Lords Commissioners of the Treasury request to be informed whether any, and if so, what directions have been given by Lord John Russell, or by this Board, respecting the report of the local auditors. We have the honour to state that no instructions have emanated from us on the subject. That report contains useful suggestions of detail in the management of the expenditure in the colony; and as it proceeded from a Board nominated by Colonel Gawler for the purpose of ascertaining what amendment could be made in the practice hitherto pursued, and was forwarded to us by Colonel Gawler without any remark in objection to the recommendations contained in it, we did not doubt that it was his intention to adopt them.

The report moreover arrived in the autumn of last year, when the affairs of the colony were in much confusion, and when we had occasion to report to Lord John Russell on some of the matters treated of by the Board, while the greater part became, for the time, comparatively unimportant. We would now venture to recommend that Captain Grey's attention should be directed to the report, and the queries which accompanied it, and that he should furnish Lord John Russell with any observations which he may have to make upon it.

5. In Mr. Trevelyan's letter it is next recommended that Mr. O. Gilles should be required to furnish his accounts without further delay. In accordance with this recommendation we trust that Lord John Russell may think fit to instruct Captain Grey to use his best endeavours to obtain them.

6. The Lords Commissioners of the Treasury suggest that if Lord John Russell should not think fit to direct that legal proceedings be instituted against Mr. Fisher, it might be desirable to comply with Mr. Fisher's request, and once more refer his conduct to a court of inquiry. Colonel Gawler, in his despatch, 21st February 1840, No. 12, states that he has reason to apprehend that the balance sheet of accounts furnished by the first Board of Inquiry may be very erroneous, and that any inaccuracies which there may be in the report of the Board might have been prevented by Mr. Fisher, if he would have given the required information. He adds, however, that Mr. Fisher has been endeavouring for several months to obtain a second examination of his conduct.

4 April 1840.
15 April 1840.

Mr. Fisher also addressed two letters on the subject to Lord John Russell, to which we referred in our letter to you of 11th December 1840, and which we return herewith. In them he particularly requests that a final judgment may not be passed upon his case until he has made his reply to the statements contained in the report.

Under these circumstances, we think that there is ground for supposing that Mr. Fisher might not be unwilling now to make the disclosures required of him. The fact also, which has been stated in the colonial newspapers, of his having been elected to be the first mayor of Adelaide under the new Corporation Act, renders it more probable that he should be anxious to vindicate his character. We therefore trust that Lord John Russell may concur in the recommendation of the Lords Commissioners of Her Majesty's Treasury, that an investigation should once more be instituted into the early financial transactions in the colony so far as Mr. Fisher is implicated.

We have, &c.

James Stephen, Esq.
&c. &c. &c.

(signed) *Edward E. Villiers.*
John George Shaw Lefevre.

Appendix, No. 15.

(No. 78.)

Sir, Downing-street, 27 November 1842.

I TRANSMIT to you herewith the enclosed copy of a letter from the Secretary to the Board of Treasury, with the accompanying extract from a report of the Commissioners of Audit; and, in compliance with the request of the Lords of the Treasury, I have to direct that you will procure and forward to this country, without delay, the accounts of Mr. Jackson, as colonial treasurer of South Australia, for the period between the 1st of July and 30th September 1840. *18 November 1842.*

I am, &c.

Governor Grey, &c. &c. &c. (signed) *Stanley.*

(No. 48.)

Sir, Downing-street, 16 August 1843.

I REFERRED, for the consideration of the Lords Commissioners of the Treasury, your despatches, of the numbers and dates noted in the margin, on the subject of the undelivered accounts of the colonial treasurer of South Australia, and I transmit to you herewith, for your information and guidance, the enclosed copy of a letter from the secretary to that Board, with copy of a report from the Commissioners of Audit relative to those accounts. No. 114, 9 Dec. 1842. No. 123, 27 Dec. 1842.

You will take measures for effecting the early transmission to the Commissioners of Audit of the accounts with which they are desirous of being furnished. *9 August 1843.*

I am, &c.

Governor Grey, &c. &c. &c. (signed) *Stanley.*

(No. 67.)

Sir, Downing-street, 30 September 1843.

I HAVE received your despatches Nos. 49 and 52, of the 8th and 13th of March last, stating the circumstances under which you had established a local Board of Audit to inquire into and report upon the past expenditure of the colony, and to investigate the public accounts; and I entirely approve of the arrangements which you have made for that purpose.

The Lords Commissioners of the Treasury, to whom I communicated your despatches, have intimated to me that they have caused copies of them to be forwarded to the Commissioners of Audit for any further observations or suggestions which they may have to offer on the subjects to which they relate; and have also called for the report of the Commissioners, as to the steps which may have been taken for establishing the correctness of sums credited in the accounts of the late South Australian Colonization Commission, for proceeds of land sales and other receipts, on account of the Land and Emigration Fund; and also as to the necessity for instituting further investigation into the transactions between the colonial officers and the South Australian Bank, in respect of the sums paid to or transferred to this country through the agency of that establishment.

Governor Grey, &c. &c. &c. I am, &c. (signed) *Stanley.*

(Nov. 25.)

Sir, Downing-street, 25 February 1845.

I HAVE received your despatch, No. 58, of the 27th of May last, relative to the delay in the transmission of the accounts of the customs department in South Australia; and having communicated on the subject with the Lords Commissioners of the Treasury, I transmit to you, herewith, for your information and guidance, copies of a letter from the assistant-secretary to that Board, and of a report from the Commissioners of Audit, and I have to call your attention to the suggestions of the auditors, in regard to the arrear accounts of the customs department. *12 February 1845.*

Governor Grey, &c. &c. &c. I have, &c. (signed) *Stanley.*

COPY of TREASURY MINUTE, dated the 23d July 1841.

READ report of the Commissioners of Audit, dated 24th February last, on the accounts of J. C. Jackson, esq., colonial-treasurer, and Thomas Gilbert, storekeeper, of South Australia; and respecting the inquiry into the conduct of the late resident commissary, J. H. Fisher, and the storekeeper.

Transmit copy of this report to Mr. Stephen, to be laid before Lord John Russell, observing that my Lords have delayed to communicate with his Lordship on the subject pending the proceedings before the Committee of the House of Commons, lest the Report of that Committee should have contained any recommendations which might have required different directions on the several points adverted to by the Commissioners of Audit.

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Request Mr. Stephen will move his Lordship to call upon the treasurer for a certificate that no balance was handed over to him by the late treasurer, and to give the necessary instructions regarding the separation of the account of the land and revenue funds, as suggested by the Commissioners.

My Lords also request Lord John Russell will furnish them with any information regarding alterations of salaries and appointments sanctioned since the date of Mr. Stephen's letter of 19th August 1836; and will inform them whether any directions have been given by his Lordship, or the Colonization Commissioners, regarding the report of the local auditors, enclosed in Lieut.-col. Gawler's despatch to Colonel Torrens, of the 4th April 1840. They would at the same time suggest to his Lordship, that Mr. Osmond Gilles should be required to furnish his accounts as colonial treasurer, to the Commissioners of Audit without further delay.

Mr. Stephen will call the attention of Lord John Russell to the concluding part of the enclosed report. His Lordship will observe that my Lords had contemplated the expediency of instituting legal proceedings against Mr. Fisher and Mr. Gilbert, through the Board of Audit, for the recovery of any sums which may be due by those parties.

It appears, however, that there are technical objections to the adoption of that course, even if it were in other respects desirable; and my Lords now request Lord John Russell will consider whether or not it may be expedient to adopt legal proceedings in the colony on the subject.

In case Lord John Russell should determine that, from the defect of evidence, or other causes, there is no prospect of bringing any proceedings before a legal tribunal to a satisfactory termination, there is still another course which appears to my Lords worthy of consideration.

It appears from Lieut.-col. Gawler's despatch, enclosing the report of the local Board of Inquiry, that although Mr. Fisher had in the first instance declined to submit to that tribunal, he had afterwards urged a second examination before a Court of Inquiry, with a view of vindicating his character.

Lieut.-col. Gawler objected to accede to that application, on the ground that whatever may have been defective in the results of the first inquiry, was attributable solely to the course pursued by Mr. Fisher himself, and that the object of that individual in courting a further investigation was to obtain a claim to re-admission to the public service.

My Lords apprehend that after Mr. Fisher's contumacious conduct, the propriety of reinstating him in his late office would be very questionable, even if he should succeed in clearing himself entirely from the imputations against his character; but still if it be true, as Lieut.-col. Gawler supposes, that the balance-sheet of the accounts, as exhibited by the Board of Inquiry, is erroneous, in consequence of the imperfect information afforded to them, and if their conclusions are considered (as it is hinted) in other respects inaccurate, and if Mr. Fisher is now willing to give the information which is alone wanting to elucidate the matter, it appears to my Lords to be a subject for serious consideration whether, if not on Mr. Fisher's account (who certainly from his conduct before the Board of Inquiry has no claim to indulgent consideration), at least for the purpose of eliciting the truth, which is the main object of instituting inquiries of this nature, it may not be desirable to institute a second investigation into the transaction in question, so far as Mr. Fisher is implicated, before a Board of Inquiry.

COPY of TREASURY MINUTE, dated 9 August 1842.

READ letter from Mr. Stephen, dated 5 August 1842, enclosing copy of a despatch from the Governor of South Australia, reporting the introduction of a more regular system of conducting the public expenditure of the colony.

Transmit the enclosed copy of despatch to the Commissioners of Audit for their consideration and opinion, as to the propriety and sufficiency of the regulations reported by Governor Grey, and as to the expediency, with reference to the recently passed Act relating to the colony of South Australia, of furnishing that officer with further specific instructions for his guidance in regard to the mode of incurring and accounting for the expenditure of his government.

COPY of TREASURY MINUTE, dated 2 September 1842.

READ report from the Commissioners of Audit, dated the 23d ultimo, on the arrangements introduced by the Governor of South Australia, for keeping a more regular system of account in the colony.

Write to Mr. Stephen, and, referring to his letter of the 5th ultimo, request he will state to Lord Stanley, that my Lords approve of the arrangements relating to the expenditure of public money in thegovernment of South Australia, which were reported in the despatch from Captain Grey, of 26th February last, therein submitted to this Board; and Mr. Stephen will

will suggest to Lord Stanley, that in signifying such approval to Captain Grey, he should be enjoined to take care that the regulations he has adopted are duly conformed to by all parties whom they concern; and in the event of any circumstances appearing to him to render any modification of those regulations desirable, to make a special report on the subject to Her Majesty's Government.

Transmit copy of this minute to the Commissioners of Audit, for their information with reference to their report; and at the same time acquaint them, that after the settlement of the outstanding accounts and engagements of the late South Australian Government and Colonization Commissioners, it is my Lords' intention that the accounts relating to the revenue, or other resources applicable to the service of the government of that settlement, should be kept and rendered in the same manner as in other colonies without representative legislatures.

At the same time transmit to the Commissioners the despatch from Governor Grey, of the 4th July 1841, in order that they may take any necessary extracts therefrom; and also transmit for their information copy of that part of the Board's minute of 26th April last, which had reference to the future establishment and expenditure of the South Australian Government.

COPY of TREASURY MINUTE, dated 15 November 1842.

READ report of the Commissioners of Audit, dated the 2d instant, requesting that measures may be adopted for procuring the accounts and vouchers of Mr. J. A. Jackson, as treasurer of South Australia, for the quarter ended 30th September 1840.

Transmit extract of this report to Mr. Stephen, and request he will move Lord Stanley to direct the governor of South Australia to procure and forward, without delay, the accounts of Mr. Jackson for the period between 1st July and 30th September 1840, which have not yet been received at this office or the Audit Board.

COPY of TREASURY MINUTE, dated 4 August 1843.

READ report of the Commissioners of Audit, dated the 3d ultimo, on a letter from the Colonial Office, with copies of two despatches from the governor of South Australia, respecting the undelivered accounts of the colonial treasurer.

Transmit copy of this report to Mr. Stephen, and referring to his communication of 20th May last, and to the despatches from the governor of South Australia therein forwarded to this Board, request he will state to Lord Stanley, that under the circumstances adverted to by the Commissioners, my Lords concur in opinion with the Commissioners, that Governor Grey should be instructed to institute the further inquiries and proceedings they have suggested regarding the accounts of Mr. E. Gilles, for the period prior to the 17th October 1838; and likewise to transmit to the Commissioners the accounts from that date to 30th September 1839, and Mr. Stephen will move Lord Stanley to convey the requisite direction in this respect to the governor accordingly.

Acquaint the Commissioners of Audit with the directions given in concurrence with their suggestion.

COPY of TREASURY MINUTE, dated 4 October 1844.

READ report of the Commissioners of Audit, dated the 19th ultimo, on a letter from the Colonial Office, with a despatch from the Governor of South Australia, respecting the accounts of Mr. Gilles, the former treasurer of that colony.

Transmit copy of this report to Mr. Stephen, and request he will move Lord Stanley to give the necessary instructions to the Governor of South Australia, for obtaining the information required by the Commissioners of Audit, regarding the accounts of that colony, from the date of its foundation to the 16th October 1838.

COPY of TREASURY MINUTE, dated 3 January 1845.

READ report of the Commissioners of Audit, dated the 20th ultimo, in a letter from the Colonial Office, with a despatch from the governor of South Australia, on the subject of the undelivered accounts of the former treasurer of that colony, Mr. Gilles, during the period of his responsibility, from 13th July 1836 to 30th September 1839.

Transmit copy of this report to Mr. Stephen, in order that it may be submitted to Lord Stanley, with further reference to the communication from his Lordship's department, of 28th October last, and request that, in so doing, Mr. Stephen will move Lord Stanley

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to cause directions, in accordance with the suggestions of the Commissioners of Audit, respecting the several accounts, to which they advert, to be conveyed to the governor of South Australia; and that he will likewise call Lord Stanley's attention to the application of the Commissioners for the certified accounts, of which copies accompanied the above-mentioned letter of 28th October.

COPY of TREASURY MINUTE, dated 4 February 1845.

READ report of the Commissioners of Audit, dated the 24th ultimo, in a letter from the Colonial-office, with copy of a despatch from the Governor of South Australia upon the subject of the accounts of the Customs department in that colony from its establishment on the 8th December 1837.

Transmit copy of this report to Mr. Stephen, and referring to the despatch from the governor of South Australia which was submitted to this Board in his letter of 10th December last, request he will move Lord Stanley to cause instructions regarding the arrear accounts of the Customs department, to the purport suggested by the Commissioners, to be conveyed to the governor of South Australia.

Acquaint the Commissioners of Audit that my Lords have given the above directions.

COPY of TREASURY MINUTE, dated 24 December 1841.

READ letter from the Commissioners of Audit, dated the 12th of August last, requesting that the Receiver-general of Canada should be desired to render to them an annual account current of the receipt and expenditure of the sums of 45,000*l.* and 30,000*l.* granted by the 52d section of the Act 3 & 4 Vict. c. 35, at the earliest period practicable after the same shall have been laid before the Legislative Council and Legislative Assembly of the province.

The auditors point out the manner in which the receiver-general should render his accounts.

Write to Mr. Stephen requesting he will state to Lord Stanley that my Lords have had under consideration, with reference to the Act 3 & 4 Vict. c. 35, relating to the government of Canada, the regulations it may be proper to adopt for giving effect to the provisions relating to the accounts to be rendered for the sums of 45,000*l.* and 30,000*l.* per annum granted by the 52d clause of that Act, and that it has appeared to my Lords that it will be expedient that the receiver-general of Canada should be required to render to the Commissioners for auditing Public Accounts in this country an annual account current of the receipt and expenditure of each of the sums in question, charging himself therein with the amounts transferred from his general revenue account in respect of these grants, and taking credit for the sums issued in discharge of the warrants from time to time addressed to him by the governor; and that, in support of this account, he should be further required to forward to the Commissioners the governor's warrants, with abstracts in detail of the several payments made in respect of each of the several services included in the Schedules (A.) and (B.) annexed to the Act, or in respect of any other services, together with proper acquittances from the parties entitled to the sums paid, and accounts of particulars in the case of all contingent or miscellaneous charges.

Mr. Stephen will also observe to Lord Stanley that my Lords consider it to be advisable that the governor of Canada should be restrained from appropriating any savings that may arise under the provisions of the 53d clause of the Act without previous specific authority from Her Majesty's Government, and likewise that some restriction should be placed upon the issue, without similar previous sanction, of any of the pensions provided for by either schedule of the Act to parties who may be in the receipt of other emolument from the public; and Mr. Stephen will further state to Lord Stanley that, if his Lordship concurs in these views, my Lords will cause such specific instructions to be prepared for the guidance of the receiver-general as may be necessary for carrying them into effect.

COPY of TREASURY MINUTE, dated 11 January 1842.

READ letter of Mr. Stephen, dated 3d instant, stating, with reference to one from this Board of the 30th ultimo, that Lord Stanley approves of the instructions proposed to be given to the Receiver-general of Canada with regard to the mode of rendering the accounts of the Civil List Fund of the province, as well as of the restraint suggested to be imposed on the governor of Canada respecting the appropriation of any savings which may be effected on that fund or the issue of pensions to persons who may be in the receipt of other emolument from the public.

Write to the Commissioners of Audit, and. referring to their report of 12th August last, on the subject of the accounts of the funds to be appropriated under the provisions of the Act 3 & 4 Vict. c. 35, for defraying certain charges of the civil government of Canada, transmit to them copy of the Board's Minute thereon of 24th ultimo, with copy of this letter, and

and desire they will prepare and submit to my Lords a draft of such specific instructions in regard to the disbursement and accounting for the funds in question as may appear to them to be necessary for the guidance of the receiver-general, in accordance with the provisions of the Act and the intentions specified in my Lords' Minute.

COPY of TREASURY MINUTE, dated 22 February 1842.

READ letter from the Commissioners of Audit, dated 8th instant, transmitting a draft of instructions to the Receiver-general of Canada in respect of the accounts to be kept and rendered by that officer, of the receipt and disbursement of the funds to be appropriated under the provisions of the Act 3 & 4 Vict. c. 35, for defraying certain charges of the civil government of Canada.

My Lords approve of the instructions herein submitted.

Let a copy thereof be prepared for the Board's signature, and when signed transmit the same to Mr. Stephen, in order that they may be submitted to Lord Stanley with reference to the letter from this department of 30th December last, and to Mr. Stephen's reply of 3d ultimo, and with my Lords' request that he will cause them to be forwarded to the Governor-general of Canada, with such directions as may be requisite to ensure due observance of them by the receiver-general.

At the same time Mr. Stephen will state to Lord Stanley that although it has not appeared to my Lords to be necessary to cause specific instructions from their Board to be prepared for the guidance of the Governor-general in regard to the application of the funds set apart by the Act 3 & 4 Vict. c. 35, it will be obviously necessary, as regards authority required from Her Majesty's Government and the issue of his own warrants, that he should proceed in conformity with the regulations contained in these instructions to the receiver-general; and my Lords have therefore further to request, that in forwarding them to the Governor-general, Lord Stanley will direct him to conform to their provisions so far as he is personally concerned, as well as to take any requisite steps for ensuring a strict compliance with them on the part of the receiver-general.

Transmit copy of the foregoing Minute to the Commissioners of Audit for their information.

COPY of TREASURY MINUTE, dated 5 July 1842.

READ letter from Mr. Stephen, dated 25th ultimo, transmitting copy of a despatch with enclosures from the Governor-general of Canada, representing the difficulties which are anticipated in carrying my Lords' instructions into effect on the subject of auditing the accounts of the Canadian civil list.

Transmit copy of Mr. Stephen's letter and its enclosures to the Commissioners of Audit.

State that my Lords continue to be of opinion that the account of the expenditure of the sums constituting the Canadian civil list, required by the 52d section of the Act 3 & 4 Vict. c. 35, should be audited in this country by the Commissioners of Audit to the extent necessary to secure, the *bonâ fide* application of the fund in question to the purposes to which it has been appropriated by the Act. But it is not their Lordships' wish that the examination should be carried further than is absolutely necessary for this purpose, or that any vouchers should be required or any detail called for which can be dispensed with consistently with the object which their Lordships have in view.

My Lords therefore desire that the Commissioners will revise the instructions which have been furnished to the receiver-general so as to meet, as far as possible, the exigency of the case as above stated; and they trust that, partly by an alteration of the instructions, and partly by the explanations which the Commissioners will furnish, the difficulties felt in Canada may be obviated.

With reference to that part of Mr. Carey's letter in which it is stated that two items in the second class of the civil list have been blended by the Canadian government, their Lordship's intend to express their opinion to the Secretary of State that no alteration should be made in the appropriation of the sums directed in Schedule (B) without the previous sanction of Her Majesty's Government.

COPY of TREASURY MINUTE, dated 16 September 1842.

READ report from the Commissioners of Audit, dated the 3d ultimo, on Mr. Stephen's letter of the 25th June last, and its enclosures from the Governor-general of Canada respecting the manner of auditing the Canadian civil list accounts.

The

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The Commissioners submit, for the consideration of their Lordships, revised instructions to the receiver-general of Upper and Lower Canada in respect of the receipt and expenditure of the sums of 45,000 *l.* and 30,000 *l.* being for services in Schedules (A) and (B), granted under provisions of Act 3 & 4 Vict. c. 35.

Let a copy of the revised instructions now submittted by the Commissioners of Audit, be prepared for the Board's signature; and when signed, let the same be transmitted to Mr. Stephen, in order that they may be laid before Lord Stanley; and, referring to Mr. Stephen's communication of 25th June last, request he will state to his Lordship, that my Lords having considered the representations therein submitted to them, have caused their instructions to the receiver-general of Canada to be amended, with a view to obviate such of the objections urged in those representations as have appeared to be well founded; and Mr. Stephen will move Lord Stanley to cause these amended instructions to be forwarded to the governor of Canada, with the requisite authority for the substitution thereof for those which accompanied the letter addressed by direction of this Board to Mr. Stephen on the 28th February last. At the same time transmit to Mr. Stephen, for Lord Stanley's consideration, extract of the report of the Commissioners of Audit relating to the application of the civil list fund, as shown by the statement forwarded to this Board in Mr. Hope's letter of 13th July last, and request Mr. Stephen will state to Lord Stanley that my Lords have not seen reason to withhold their concurrence in the observations of the Commissioners, as they are of opinion that alterations ought not to be made by the governor in the disposition of the civil list grant provided for by the schedules annexed to the Act of 3 & 4 Vict. c. 35, without previous sanction from Her Majesty's Government, which would only be accorded with reference to the intentions and provisions of the Act.

Transmit copy of this Minute to the Commissioners of Audit for their information.

(No. 87.)

Sir, Downing-street, 29 June 1838.

22 June 1838.

I TRANSMIT to you herewith, for your information and guidance, the copy of a letter which has been addressed to this department, by direction of the Lords Commissioners of the Treasury, together with a copy of the report of the Commissioners of Audit therein enclosed; and I have to request that you will report to me, at your earliest convenience, the circumstances which have occasioned the delay in the transmission to this country of the accounts referred to in the Commissioners' report.

I am, &c.

(signed) *Glenelg.*

Governor Mackenzie,
&c. &c. &c.

(No. 18.)

Sir, Downing-street, 31 October 1839.

30 October 1839.

WITH reference to your despatches, No. 11 of the 17th January, and No. 44 of the 17th March last, transmitting a correspondence with the auditor-general of Ceylon, relative to the delay which has occurred in completing and forwarding the accounts of the colony for final audit, I transmit to you herewith, for your information and guidance, the copy of a letter which has been received from the Board of Treasury, enclosing the copy of a report from the Commissioners of Audit.

I have to request that you will take the necessary measures for carrying into effect the suggestion of the auditor, that the duty of preparing the departmental accounts should devolve on one efficient clerk in each department of sub-account.

I am, &c.

(signed) *J. Russell.*

Governor Mackenzie,
&c. &c. &c.

COPY of TREASURY MINUTE, dated 18 June 1838.

READ report of the Commissioners of Audit, dated the 21st March last, representing the delay which has taken place in the transmission of the accounts and vouchers of the colonial treasurer at Ceylon, for the year 1835; and submitting that some inquiry should be made on the subject of the very late period at which the accounts of the Ceylon government are forwarded to this country. The auditors also advert to the proposed changes in the system of keeping and making up the accounts.

Transmit copy of this report to Mr. Stephen, with further reference to the communication made to him on the 21st instant, relating to the Ceylon accounts, and request he will observe to Lord Glenelg, in submitting this report to his Lordship, that although my Lords trust that the adoption of the further regulations which have been suggested by the Commissioners of Audit will facilitate the completion of the annual accounts for transmission to this

this country for final audit, they would recommend that the particular attention of Governor Mackenzie should be called to the delay in the transmission of the accounts herein referred to, and that he should be desired to ascertain and report specially the circumstances that have occasioned this delay.

COPY of TREASURY MINUTE, dated 24 May 1839.

READ letter from Mr. Stephen, dated 21st ultimo, transmitting copy of a despatch from the governor of Ceylon, enclosing a correspondence and minutes respecting the rendering and audit of the accounts of the colony, and requesting to know in what terms my Lords would wish the despatch to be answered.

Transmit the enclosed despatch and other documents to the Commissioners of Audit for their consideration, and for such observations as they may see occasion to offer thereon, with reference to their reports of 1 August 1837 and 21 March 1838, relating to the transmission of the Ceylon accounts for final audit.

COPY of TREASURY MINUTE, dated 23 July 1839.

READ letter from Mr. Stephen, dated 18th instant, transmitting copy of a despatch from the governor of Ceylon, with copies of a further correspondence between the acting colonial secretary and the auditor-general, relative to the audit of the accounts of the colony.

Read also a letter from Commissioners of Audit, dated 13th ultimo, on a referred correspondence respecting the arrear of accounts at Ceylon, and the rendering and audit of those accounts.

Write to the Commissioners of Audit transmitting to them the further despatch from the governor of Ceylon, of 17th March last, and other documents relating to the examination and audit of the accounts of that island which are now forwarded to my Lords, and acquaint the Commissioners, with reference to their report now before the Board, that my Lords approve of the suggestions therein submitted to them; but before they direct a communication to be made to the Secretary of State on the subject thereof, with a view to the transmission of any further instruction or observations to the Governor of Ceylon, they wish to be informed whether the additional correspondence and documents now forwarded by Governor Mackenzie appear to the Commissioners to give occasion for any modifications of the recommendation in the Report.

COPY of TREASURY MINUTE, dated 22 October 1839.

READ report of the Commissioners of Audit, dated 6th August last, on a despatch from the governor of Ceylon, with copies of a correspondence in continuation of the subject of the arrear in the local examination of the accounts of that colony.

Write to Mr. Stephen, and referring to his communications of 21st May and 18th July last, and to the enclosed despatches from the governor of Ceylon, relating to the delay in the completion and transmission for final audit of the accounts of that colony, transmit to him copy of this report, and request that, in submitting the same to Lord John Russell, he will move his Lordship to instruct the governor to cause the suggestion of the auditors in regard to devolving on one efficient clerk in each department of sub-account, the duty of preparing the departmental account, to be carried into effect; and Mr. Stephen will further observe, that my Lords trust the adoption of this precaution, with the other directions that have been given by the governor, will preclude any future recurrence of the arrear in the accounts of that colony, to which the attention of Her Majesty's Government had been called.

(No. 111.)

Sir, Downing-street, 21 May 1838.

I HAVE the honour to transmit to you a copy of a letter from the Secretary to the Treasury, with a report from the Commissioners of Audit on the account of Mr. Riddell, as treasurer at New South Wales, and I have to request that you will call on the colonial auditor for an explanation of the delays noticed in the report, and direct that officer to take the necessary steps forthwith for furnishing the explanations desired.

11 May 1838.

I have, &c.

Governor Sir George Gipps, &c. &c. &c.

(signed) *Glenelg.*

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(No. 68.)

Sir, Downing-street, 31 December 1839.

23 December 1839.

WITH reference to former correspondence, I transmit to you a copy of a further letter from the Secretary to the Board of Treasury, with a representation from the Commissioners of Audit, relative to the neglect of Mr. Lithgow, the colonial auditor of New South Wales, to furnish replies to the queries of the auditors on the accounts of Mr. Riddell, the colonial treasurer, for the years 1834 and 1835.

You will call on Mr. Lithgow for an explanation of the cause of this delay, and take such measures as may be most effectual for ensuring a compliance with the directions of Her Majesty's Government.

Governor Sir George Gipps,
&c. &c. &c.

I have &c.
(signed) *J. Russell.*

(No. 124.)

Sir, Downing-street, 8 August 1840.

I REFERRED, for the consideration of the Lords Commissioners of the Treasury, your despatch, No. 4, of the 8th of January last, transmitting an explanation by the auditor of New South Wales, of the delays in the transmission of the accounts of the colony complained of by the Commissioners of Audit, and inclosing a copy of a letter from the acting colonial treasurer, containing further information respecting the forgery committed on the colonial treasury in the year 1837.

5 August 1840.

You will perceive from the accompanying letter from the Secretary to the Board of Treasury that their Lordships concur in the suggestions submitted to you by the colonial auditor, with reference to the duty of arranging, numbering, and endorsing the treasurer's accounts and vouchers, before those accounts are delivered to the auditor. You will, therefore, issue the necessary orders in that respect, and you will furnish a report in detail, at an early period, on the other suggestions of the local auditor.

With regard to the fraud committed on the colonial treasury in the year 1837, you will perceive that the Lords Commissioners have authorized the removal of the whole of the surcharge which remained against the treasurer on that account.

Governor Sir George Gipps,
&c. &c. &c.

I have, &c.
(signed) *J. Russell.*

(No. 295.)

Sir, Downing-street, 26 June 1841.

WITH reference to your despatch of the 30th July last, No. 96, on the subject of the delay of Mr. Lithgow, the auditor-general to your government, in furnishing the colonial accounts, and in answering queries and other communications which have been addressed to him by the Commissioners of Audit, with reference to those accounts, I transmit to you herewith copy of a letter from the Secretary to the Board of Treasury, covering copy of one from the Commissioners of Audit on this subject; and I have to request that, in conformity with the suggestions of the Lords Commissioners of the Treasury, you will take some decisive steps for ensuring the speedy settlement of the accounts in arrear, under charge of Mr. Lithgow, and for procuring the explanations which have been required by the Commissioners of Audit.

12 June 1841.

I have, &c.
(signed) *J. Russell.*

Governor Sir George Gipps,
&c. &c. &c.

(No. 157.)

Sir, Downing-street, 30 July 1842.

I COMMUNICATED to the Lords Commissioners of the Treasury your despatches, No. 18 of the 30th January last, and No. 25 of the 6th of February, transmitting copies of letters from Mr. Lithgow, the Auditor-general of New South Wales, in explanation of the delay in forwarding the accounts of the colony to the Commissioners of Audit; and I transmit to you herewith, for your information, the enclosed copy of the reply which has been received from that Board.

21 July 1842.

I have, &c.
(signed) *Stanley.*

Governor Sir George Gipps,
&c. &c. &c.

COPY of TREASURY MINUTE, dated 7 May 1838.

READ report from the Commissioners of Audit, dated 3d instant, transmitting the state of the account of C. D. Riddell, esq. as colonial treasurer of New South Wales, for the year 1825, for their Lordships' approval and warrant. They at the same time observe, that they have not yet received answers to the queries, 16 in number, which arose upon its examination, and which, with the exception of the last in the series, were sent from their office so long since as in July and August 1836, addressed for the accountant to Mr. Lithgow, the colonial auditor, and of which duplicates were forwarded in the months of August and November 1836.

My Lords approve and allow the account as stated.

Prepare warrant, authorizing the Commissioners of Audit to make up and pass the account of C. D. Riddell, esq. colonial treasurer of New South Wales, from 1st January to 31st December 1835, in conformity with this state, under the provisions of the statute 2 Will. 4, c. 26, s. 2.

Transmit to Mr. Stephen an extract of the report of the Commissioners of Audit now before the Board, and request he will move Lord Glenelg to cause a communication to be addressed to the governor of New South Wales, instructing him to call on the auditor of the colony for an explanation of the delays noticed in the said report of the Commissioners of Audit, and to direct the auditor to take the necessary steps forthwith for furnishing the explanations called for by the queries of the Commissioners.

Acquaint the Commissioners of Audit with the directions my Lords have given on the subject of the representation in their Report.

COPY of TREASURY MINUTE, dated 17 December 1839.

READ report of the Commissioners of Audit, dated 9th instant, further relative to the neglect of Mr. Lithgow, colonial auditor of New South Wales, in sending answers to sundry queries on the account of C. D. Riddell, esq., the colonial treasurer, for the years 1834 and 1835, and in transmitting any accounts of that officer subsequently to 31st March 1836.

Transmit extract of this report to Mr. Stephen, and referring to the communication addressed to him on the subject of the apparently dilatory and negligent conduct of the auditor-general in New South Wales, on the 11th May 1838 and 21st January last, request that, in submitting this further representation of the Commissioners of Audit to Lord John Russell, Mr. Stephen will move his Lordship to instruct the governor of New South Wales to take some effectual steps for enforcing an immediate compliance, on the part of the local audit department, with the directions which have doubtless been conveyed to the auditor-general, in accordance with the recommendation signified to Her Majesty's Secretary of State in the communications from this department above adverted to.

Acquaint the Commissioners of Audit with the further directions now given by my Lords on the subject to which this report refers.

EXTRACT of TREASURY MINUTE dated 21 July 1840.

READ report of the Commissioners of Audit, dated 9th instant, on a despatch from the Governor of New South Wales, submitting a letter from Mr. Campbell, the acting colonial treasurer, and one from Mr. Lithgow, the colonial auditor, explanatory of the delay in answering queries, and in the delivery of the colonial treasurer's accounts to the Audit-office.

Write to Mr. Stephen, and referring to his letter of 17th ultimo, and to the despatch of the governor of New South Wales, of 8th January last, and accompanying documents relating to delay in the transmission of the accounts of that colony, which were therein forwarded for the consideration of this Board, request he will state to Lord John Russell that although the explanations respecting the non-transmission of the accounts, and the neglect to attend to requisitions and queries of the Commissioners of Audit, which are contained in the statement addressed by the local auditor to the colonial secretary on the 31st December last, do not appear to be in all respects satisfactory, my Lords abstain at present from suggesting any additional instructions to the governor on the subject, in the expectation that the communication that will have been made to him in consequence of the letter from this department to Mr. Stephen of 23d December last, may elicit some further and more satisfactory information than that now furnished.

At the same time request that Mr. Stephen will further observe to Lord John Russell, that it would appear from the above-mentioned statement of the local auditor that he had submitted various suggestions to the governor, with the view of expediting the transaction of the business of his department, that my Lords entirely concur in that which has reference to the duty of arranging, numbering, and endorsing the treasurer's accounts and vouchers,

Appendix, No. 15.

which should be performed in the treasurer's office, before the accounts are delivered to the auditor; and that they therefore have to request that the governor may be instructed to issue the necessary orders in this respect, and that his attention may likewise be called to the other suggestions, upon which his report in detail should be required.

Transmit copy of the foregoing Minute to the Commissioners of Audit.

COPY of TREASURY MINUTE, dated 8 June 1841.

READ report of the Commissioners of Audit, dated 15 April last, on the subject of the neglect of Mr. Lithgow, auditor in New South Wales, to transmit the colonial accounts, and to answer letters and queries.

Transmit extract of this report to Mr. Stephen, with reference to the former correspondence between the Secretary of State and this department, on the subject of the delay of Mr. Lithgow in furnishing the colonial accounts, and in answering queries and other communications addressed to him by the Commissioners of Audit.

Request, that in laying this extract before Lord John Russell, he will state to his Lordship that my Lords consider the explanations hitherto afforded by Mr. Lithgow to be very unsatisfactory, and that it appears to them to be necessary that some decisive steps should be taken by the governor of New South Wales to insure the speedy settlement of the accounts under the charge of the auditor, which are so greatly in arrear; and their Lordships would suggest to Lord John Russell whether it may not be expedient that the governor should be authorized to suspend Mr. Lithgow from his office, and to make other provision for the examination of the accounts in arrear, if he should not be satisfied that due progress has been made in the settlement of the accounts since December 1839.

Acquaint the Commissioners of Audit with the above communication to Mr. Stephen.

COPY of TREASURY MINUTE, dated 19 July 1842.

READ report of the Commissioners of Audit, dated 15th instant, further respecting the delay in the transmission of the colonial accounts of New South Wales, and stating the receipt of those for 1836, 1837, and 1838.

Acquaint Mr. Stephen, for the information of Lord Stanley, that as my Lords have ascertained that the accounts of the years 1836, 1837, and 1838, have been already received at the Audit-office, and that the Commissioners of Audit have been advised of the shipment of those of 1839, and as Mr. Lithgow has expressed his intention of dispatching the accounts for 1840 and 1841 in about three months from the date of his letter to Sir G. Gipps of 15th January last, my Lords are not disposed to take any further notice of Mr. Lithgow's neglect, in having suspended for so long a period as five years the transmission of the colonial accounts to this country.

Add, however, that my Lords trust the warning he has received will induce him to attend regularly hereafter to this important part of his duty.

COPY of TREASURY MINUTE, dated 16 March 1841.

READ report of the Commissioners of Audit, dated 10th instant, transmitting copy of a letter addressed to them by Mr. Hanley, the treasurer of St. Lucia, at present on leave of absence in this country, representing the omission on the part of the colonial authorities to give effect, during his absence, to the instructions issued under the authority of this Board for the transmission to this country of the colonial accounts, and making certain observations and suggestions thereon.

Transmit to Mr. Stephen, in order that it may be submitted to Lord John Russell, copy of the letter addressed by Mr. Hanley to the Commissioners of Audit, on the subject of the non-transmission to this country of the accounts of the treasurer of St. Lucia, in conformity with the instructions that have been given in this respect; and with reference thereto, request Mr. Stephen will suggest to Lord John Russell, that the officer administering the government of St. Lucia should be enjoined to take care that the instructions of Her Majesty's Government, in regard to the accounts and returns of the financial state of the colony, are in every respect strictly attended to and complied with.

Further request Mr. Stephen will suggest, that it may be advisable that Mr. Henley should be apprised, that any representations that he may have to make on the subject of the conduct of any of the public functionaries at St. Lucia would be more properly submitted to Her Majesty's Secretary of State than to the Commissioners of Audit.

COPY of TREASURY MINUTE, dated 5 April 1838.

READ report of the Commissioners of Audit, dated the 16th ultimo, further relative to provisional instructions of June last, transmitted to Trinidad, and now adopted by the governor and council there, and suggesting that no further instructions be sent until the arrival of accounts made up in conformity therewith.

The auditors also advert to the great delay in the transmission of accounts from that colony.

Transmit copy of this report to Mr. Stephen, requesting, with reference to his letter of 31 January last, that he will submit the same for the information of Lord Glenelg, observing to his Lordship that my Lords see no reason to dissent from the suggestions of the auditors, that any further directions to the governor of Trinidad, in regard to the mode of keeping the accounts of that colony, should be deferred until the account made up in conformity with the provisional instructions that have been issued shall have been received and considered by the Commissioners; but that my Lords request the immediate attention of the governor may be called to the very improper delay which has occurred in the transmission of the accounts of the colonial treasury for audit, and that he may be desired to take the requisite steps forthwith for forwarding the accounts for the years 1836 and 1837 to the Commissioners of Audit; and that he may be enjoined to cause the monthly accounts of the treasury for every quarter to be forwarded to the Commissioners of Audit as soon as the preliminary local examination of them can be completed, and to take care that such local examination is not on any occasion neglected or delayed; and that the general annual account required by the instructions is likewise regularly prepared and forwarded.

Transmit copy of this Minute to the Commissioners of Audit for their information.

COPY of TREASURY MINUTE, dated 28 May 1838.

READ report of the Commissioners of Audit, dated the 24th instant, transmitting with reference to their report of the 16th March last, copy of a letter from Sir George Hill relative to the delay in the transmission of the Trinidad accounts, and relative to the appointments of Mr. Hay and Mr. Turnbull as treasurer and colonial secretary, and auditor of Trinidad.

Transmit copies of this letter and of its enclosure to Mr. Stephen, in order that they may be submitted to Lord Glenelg, with my Lords' request to be informed whether Mr. Turnbull has been apprised that the duty of examining the accounts of the colonial treasurer will devolve on him, and whether Lord Glenelg sees any objection to the adoption of the proposition of the Commissioners of Audit with respect to the instructions to be given to Mr. Turnbull, and to the Lieutenant-governor of Trinidad, in regard to the more regular examination and transmission for final audit of the colonial accounts.

COPY of TREASURY MINUTE, dated 30 July 1839.

READ letter from Commissioners of Audit, dated 25th instant, transmitting copy of a letter intended to be forwarded to Mr. Turnbull, auditor of Trinidad, awaiting the consideration of my Lords, on the subject of the colonial accounts.

Write to the Commissioners of Audit, and referring to their letter and to the copy therein submitted to the Board, of a communication the Commissioners propose to address to the auditor of accounts at Trinidad, acquaint them that such part of the communication in question as relates to the explanation of entries in the accounts before the Commissioners, has not appeared to my Lords to call for any remark; but as regards the further observations in the letter to Mr. Turnbull, state to the Commissioners, that although it is undoubtedly a material part of the auditor's duty to attend to the due collection of every branch of the local revenue, and to bring to the notice of the officer, administering the government any irregularities in effecting such collection that may come under his observation, my Lords do not consider the auditor competent to exercise any discretion with regard to the enforcement or remission of the collection of taxes that may have fallen in arrear, and it therefore appears to my Lords that any authority or directions it may be desirable to give in this respect, should be conveyed to the officer in charge of the government by Her Majesty's Secretary of State, and that the observations to which they have adverted should be omitted from the letter from the Commissioners' department. At the same time, however, state to the Commissioners that my Lords will always be happy to receive any suggestions or observations relating to the finances of the colonies which the Commissioners may see occasion to offer to their Board, and to give them that consideration which, on every ground, they must deserve; and will be prepared to communicate with the Secretary of State on the subject of any such suggestions, with the view of having any requisite directions or instructions conveyed to the colonial governments.

Appendix, No. 15.

COPY of TREASURY MINUTE, dated 13 June 1843.

READ a report of the Commissioners of Audit of the 26th ultimo, relative to want of replies to communications addressed to the colonial auditor at Trinidad relative to the colonial accounts of that island for the year 1837.

The Commissioners state that it is absolutely necessary that they should obtain from the colony the accounts of that year which were prepared by Mr. Walker and Mr. Arnavon, or some set of accounts on which greater reliance may be placed than those which are in their possession; for although they have made considerable progress in the examination of the accounts of each of the subsequent years, including part of 1842, they are unable to complete any one of those accounts until many points connected with that of 1837 can be explained, and the balance at the end of that year correctly ascertained.

Transmit extract of this report to Mr. Stephen, and, with reference thereto, request he will move Lord Stanley to instruct the governor of Trinidad to institute immediate inquiry into the causes of the great irregularity and negligence which is represented to have occurred, both in the transmission of proper accounts for the period to which the Commissioners refer, and in furnishing the explanations, for which they had found it necessary to call, and to take such measures as will ensure the transmission, without further delay, of the information and documents required by the Commissioners.

Acquaint the Commissioners of Audit that the foregoing directions have been given.

COPY of TREASURY MINUTE, dated 26 May 1840.

READ report of the Commissioners of Audit, dated 15th instant, transmitting a letter addressed by their secretary to the colonial auditor of Van Diemen's Land, requiring comparative returns of the votes and expenditure of the colony, from the year 1838 inclusive, and requesting that it may be forwarded through the Secretary of State.

Write to Mr. Stephen, requesting he will state to Lord John Russell, that it has been represented to my Lords, by the Commissioners of Audit, that it would greatly facilitate the examination and final audit of the accounts of the colonial treasury at Van Diemen's Land, if the local auditor were instructed to prepare and transmit to the Commissioners, with the account of each year, a statement, in parallel columns, of the sums granted by the Appropriation Ordinance for the year, under each head of service, and the actual expenditure for the service, in such manner as will show the difference in excess or otherwise, as the case may be, between the sum voted and the sum expended, with an explanation annexed of such difference, and reference, where the expenditure has exceeded the grant, to any special authority by which such excess may have been sanctioned.

Mr. Stephen will further state, that in concurrence with this suggestion, my Lords have to request, that the lieutenant-governor may be desired to direct the auditor to prepare and forward to the Commissioners of Audit, with the least possible delay, a statement of the description above mentioned, for the year 1838; and to give such further directions as may be necessary to ensure the punctual preparation and transmission of a similar statement with each future annual account.

Mr. Stephen will, at the same time, further move Lord John Russell to instruct the lieutenant-governor to cause the entries of expenditure in the colonial treasurer's accounts to be classified as nearly as possible in correspondence with the classification of the grants in the Appropriation Ordinance for the year; and further to enjoin the lieutenant-governor to take particular care that distinct reports are made, in transmitting the quarterly schedules relating to new appointments and expenditure, of any charges that may either not have been provided for by vote of the council, or may not have received the specific previous sanction of Her Majesty's Government.

Further state to Mr. Stephen, that the attention of my Lords' Board has been called by the Commissioners of Audit to the omission, on the part of the auditor at Van Diemen's Land, to furnish answers and explanations to queries of the Commissioners, on the accounts of the treasurer of the colony, for the years 1835 and 1836; and request he will move Lord John Russell likewise to instruct the lieutenant-governor to cause such answers to be prepared and transmitted by the auditor without any further delay.

Transmit copy of the foregoing minute to the Commissioners of Audit, for their information with reference to the report now before the Board, observing to them, that it has appeared to my Lords to be more advisable that the instructions they had proposed to convey to the auditor of accounts at Van Diemen's Land, by their secretary's letter, should be addressed to the lieutenant-governor, in the manner provided for in this minute.

(No. 92.)

Sir, Downing-street, 4 June 1840.

I HAVE received a communication from the Board of Treasury, stating that it has been represented to them by the Commissioners of Audit that it would greatly facilitate the examination and final audit of the accounts of the colonial treasury at Van Diemen's Land if the local auditor were instructed to prepare and transmit to the Commissioners, with the account of each year, a statement, in parallel columns, of the sums granted by the Appropriation Ordinance for the year, under each head of service, and the actual expenditure for the service, in such manner as will show the difference in excess or otherwise, as the case may be, between the sum voted and the sum expended, with an explanation annexed of such difference, and reference, where the expenditure has exceeded the grant, to any official authority by which such excess may have been sanctioned.

In compliance with their Lordships' request, I have therefore to desire that you will direct the auditor to prepare and forward to the Commissioners of Audit, with the least possible delay, a statement of the description above-mentioned for the year 1838, and that you will give such further directions as may ensure the punctual preparation and transmission of a similar statement with each future annual account. You will cause the entries of expenditure in the colonial treasurer's accounts to be classified as nearly as possible in correspondence with the classification of the grants in the Appropriation Ordinance for the year; and you will take particular care that distinct reports are made in transmitting the quarterly schedules relating to new appointments and expenditure of any charges that may either not have been provided for by vote of the council, or may not have received the specific previous sanction of Her Majesty's Government.

The attention of the Board of Treasury has been called by the Commissioners of Audit to the omission on the part of the auditor at Van Diemen's Land to furnish answers and explanations to queries of the Commissioners on the accounts of the colonial treasurer for 1835 and 1836.

You will take the necessary steps for causing such answer to be prepared and transmitted by the auditor without any further delay.

(signed) *J. Russell.*

Sir J. Franklin, &c. &c. &c.

EXTRACT of TREASURY MINUTE, dated 22 October 1841.

READ report of the Commissioners of Audit, dated 21st instant, on the financial statements received from Mr. Boyes, colonial auditor in Van Diemen's Land, for the years 1838 and 1839.

(The Commissioners submit that the statements transmitted do not answer the purpose for which they were chiefly required, namely, to show whether the votes for the service of the year had or had not been exceeded by the expenditure for the year; and whether, in cases where the expenditure for the year was considerably in excess of the votes, that excess had been sanctioned by Her Majesty's Government, or rested on the authority of the lieutenant-governor alone; and suggest that statements framed to answer that purpose should be regularly transmitted to them.)

Transmit copy of this report, with the enclosed statement (in original) to Mr. Stephen; and request he will move Lord Stanley to give instructions to the auditor, through the lieutenant-governor of Van Diemen's Land, to comply with the suggestions of the Commissioners of Audit in regard to the financial statements required by them.

(No. 11).

Sir, Downing-street, 2 November 1841.

IN transmitting to you the enclosed copy of a letter from the Secretary to the Board of Treasury, with a report from the Commissioners of Audit on the financial statement for 1838 and 1839, received from the colonial auditor in Van Diemen's Land, I have to direct that you would instruct that officer to comply with the suggestions of the Board of Audit in regard to the financial statement required by them. 17 October 1841.

Sir J. Franklin, &c. &c. &c. (signed) *Stanley.*

Appendix, No. 16.

AN ACCOUNT showing the GROSS COLLECTIONS made by Officers of the CUSTOMS in the undermentioned Colonies,

RECEIPTS.

PORTS.	Balances, 5th January 1843.	Per Acts prior to 18 Geo. 3.	Per Acts subsequent to 18 Geo. 3.	Tonnage Duty.	Crown's Share of Seizures, &c.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Jamaica	1,637 11 5	603 8 3	28,726 – 7 150,877 11 2 Colonial –	– – –	264 1 2
Barbados	592 9 –	79 2 5	10,008 10 3	8,748 5 6	61 18 11
Antigua	508 3 –	42 4 2	5,385 14 1	3,103 11 6	6 6 9
St. Kitt's	– – –	62 8 3	3,158 7 3	1,332 1 6	7 14 9
Nevis	– – –	33 12 –	627 18 10	453 9 6	24 1 4
Montserrat	– – –	19 15 –	581 16 10	221 12 6	4 11 2
Grenada	– – –	13 9 9	1,962 19 8	1,465 1 9	– – –
St. Vincent	– – –	41 4 3	2,066 19 11	2,107 9 3	5 8 –
Dominica	457 2 9	7 15 9	6,375 15 11	836 4 6	14 6 2
Tortola	– – –	2 8 4	533 5 –	75 7 6	25 7 11
Trinidad	295 7 6	67 18 1	11,070 7 5	– – –	172 18 1
Tobago	25 6 2	– 17 8	2,210 12 10	531 1 6	– – –
St. Lucia	– – –	8 9 2	1,637 6 3	– – –	17 15 10
British Guiana	905 5 –	185 19 11	13,827 6 11	– – –	101 18 9
Bahamas	581 – 2	100 15 5	5,652 7 11	– – –	14 10 5
Bermuda	13 19 5	32 19 11	5,272 19 4	– – –	7 10 –
Newfoundland	1,259 – 4	1,415 13 3	5,878 – 7	– – –	28 10 8
Quebec	1,295 14 8	202 18 8 2,114 17 2	10,166 12 1 14 Geo. 3, c. 88	– – –	– – –
Montreal	1,045 5 4	103 16 3 3,052 15 –	15,417 18 7 14 Geo. 3, c. 88	– – –	80 15 2
Prince Edward's Island	338 4 9	77 8 3	1,561 13 7	– – –	– – –
St. John's, New Brunswick	52 13 6	389 15 11	15,921 1 8	– – –	162 17 1
St. Andrew's, New Brunswick	7 18 4	11 7 9	1,319 18 1	– – –	55 18 9
Nova Scotia	– – –	1,178 17 5	21,569 11 4	– – –	25 6 10
Cape Breton	11 1 5	33 13 1	675 10 7	– – –	– – –
Sydney, New South Wales	475 9 4	– – –	138,599 17 3	– – –	414 4 8
Port Phillip, New South Wales	197 14 4	– – –	41,564 14 6	– – –	165 7 6
Hobart Town, Van Diemen's Land	139 10 7	46,641 19 9	– – –	– – –	– – –
Launceston, Van Diemen's Land	58 15 11	– – –	29,788 13 9	– – –	– – –
Mauritius	125 11 1	– – –	76,035 7 8	– – –	– – –
Cape of Good Hope	31 5 2	– – –	58,384 6 8	– – –	185 8 11
St. Helena	– – –	– – –	7,329 11 1	– – –	– – –
Sierra Leone	– – –	– – –	9,948 15 9	– – –	– – –
Gambia	16 1 8	– – –	5,044 – 9	– – –	– – –
Ceylon, Western Province	– – –	– – –	104,085 19 2	– – –	45 11 5
„ Northern Province	– – –	– – –	6,518 10 3	– – –	8 12 4
„ Southern Province	– – –	– – –	9,190 5 8	– – –	– – –
„ Eastern Province	– – –	– – –	2,303 15 –	– – –	11 16 3
New Zealand	38 12 5	– – –	19,896 18 –	– – –	– – –
TOTAL £.	10,109 3 3	56,525 10 10	831,177 2 2	18,874 5 –	1,912 18 10

Appendix, No. 16.

the Expenses Incurred, from what Funds Paid, and the Appropriation of the Proceeds, in the Year 1843.

RECEIPTS.

Bills, &c. on Receiver-General.	Imprests.	Colonial Grants, for Salaries, &c.	Colonial Charges.	Miscellaneous.	Over Payments, to next Year.	TOTAL.
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1,090 1 2	3,444 10 1	17,338 – –	Superan[n] per ctge 340 7 9 Surcharges - 88 19 4 Sal[y] in Deposit, &c. 72 12 5	– – –	– – –	204,483 3 4
– – –	– – –	– – –	Inc. Tax, Super-annuat[ns], Dep[ts] 347 13 7	– – –	– – –	19,837 19 8
– – –	– – –	– – –	Inc. Tax, Deposit 79 6 10	– – –	– – –	9,125 6 4
464 18 –	1 – 9	– – –	Inc. Tax, Superan[s], Surch[s], Fines, &c. 128 4 1	– – –	– – –	5,154 14 7
105 13 9	– – –	– – –	Sup[ns], Surch[s], Dep[t] 232 17 7	– – –	– – –	1,477 13 –
226 3 6	– – –	– – –	15 4 5	– – –	– – –	1,069 3 5
1,618 18 4	– – –	– – –	Inc. Tax, Sup[ns] Fines 83 1 9	– – –	– – –	5,143 11 3
893 12 5	– – –	– – –	Sup[ns], Surcharges 45 10 10 Deposits - - 147 15 10	– – –	– – –	5,160 4 8
– – –	– – –	– – –	Ditto - - 10 8 7 Sup[ns], Inc. Tax, &c. 53 17 9	– – –	– – –	7,903 7 3
432 – 1	– – –	– – –	Deposits - - 32 – 8	– – –	– – –	1,100 9 6
309 18 9	– – –	– – –	Superannuations 48 6 7	– – –	– – –	11,964 16 5
974 18 10	– – –	– – –	Superannuations 45 16 1 Income Tax - 29 1 2 Surcharges - 18 10 3	– – –	– – –	3,836 4 6
348 12 8	– – –	– – –	Surcharges - 53 10 11	– – –	– – –	2,065 14 10
1,713 5 9	9 10 6	– – –	103 15 7	– – –	– – –	16,847 2 5
399 – 3	– – –	704 – 9	Superannuations 90 9 8 Income Tax, &c. 12 13 3	– – –	– – –	7,554 17 10
404 17 2	– – –	1,500 1 –	Ditto - - 76 4 6	– – –	– – –	7,308 11 4
– – –	– – –	– – –	Superannuations, &c. 42 – –	– – –	– – –	8,623 4 10
– – –	– – –	– – –	Superan[s], Fines 49 19 9	– – –	– – –	13,830 2 4
– – –	– – –	– – –	34 10 –	– – –	– – –	19,735 – 4
– – –	– – –	– – –	Surcharges - 10 14 3 Superannuations 16 – –	– – –	– – –	2,004 – 10
1,788 16 7	– – –	– – –	Deposits - - 67 14 2 Gain on Bills - 27 – 2 Superannuations, &c. 49 17 4	– – –	– – –	18,459 16 5
917 12 2	133 14 11	– – –	Superannuations, Gain on Bills - 47 – 4	– – –	– – –	2,493 10 4
2,414 3 6	– – –	5,830 5 2	Sup[ns], Surcharges 200 15 6	– – –	934 5 4	32,153 5 1
– – –	342 – 1	– – –	Ditto - - 91 18 2	– – –	– – –	1,154 3 4
– – –	12,250 – –	– – –	Income Tax - 198 1 11 Super[n] per ctge - 151 9 11	– – –	– – –	152,089 3 1
– – –	3,663 16 3	– – –	– – –	– – –	– – –	45,591 12 7
– – –	3,142 2 7	– – –	– – –	198 6 3	– – –	50,121 19 2
– – –	1,913 11 3	– – –	Superannuations	70 – –	– – –	31,831 – 11
– – –	6,718 2 2	– – –	19,708 5 8	Superannuations, 167 13 9	– – –	102,755 – 4
– – –	6,428 4 1	– – –	5,075 1 6	Superannuations, 104 – – Rummage, 56 8 6	– – –	70,264 14 10
– – –	1,192 18 1	– – –	2,114 16 –	Surcharges, 12 9 7	– – –	10,649 14 9
– – –	1,227 14 9	– – –	– – –	– – –	– – –	11,176 10 6
– – –	786 – 7	– – –	Superannuations, Surcharges -	83 11 2	– – –	5,929 14 2
– – –	5,021 1 –	– – –	1,858 13 5	– – –	– – –	111,011 5 –
– – –	– – –	– – –	555 18 8	Underval[d] Goods, 5 17 11	– – –	7,088 19 2
– – –	770 15 4	– – –	993 6 9	– – –	– – –	10,954 7 9
– – –	– – –	– – –	182 7 9	– – –	– – –	2,497 19 –
– – –	– – –	– – –	Income Tax - 66 11 4 Super[ns] per ctge 26 5 – Surcharges, &c. 368 12 5		13 3 6	20,410 2 8
14,102 12 11	47,045 2 5	25,372 6 11	30,488 9 9	4,303 6 10	947 8 10	1,040,858 7 9

(*continued*)

PAYMENTS.

PORTS.	Over Payments from last Quarter.	SALARIES.			INCIDENTS.
		Out of Duties prior to 18 Geo. 3.	Out of Duties subsequent, Tonnage, and Colonial Grants.	Out of Services, Bills, &c.	Out of Duties prior, Certificates, &c.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Jamaica	- - -	497 14 7	17,267 18 3	793 16 7	1,282 7 -
Barbados	- - -	7 18 3	3,192 1 9	- - -	237 - 11
Antigua	- - -	4 4 5	2,365 15 7	50 - -	- - -
St. Kitt's	- - -	62 8 3	1,595 9 6	242 2 3	296 18 3
Nevis	- - -	33 12 -	493 8 7	122 19 5	75 3 3
Montserrat	- - -	19 15 -	279 16 5	150 8 7	95 10 6
Grenada	- - -	- - -	1,533 7 11	1,606 6 -	47 2 6
St. Vincent	35 - 7	878 1 1	2,076 18 11	45 - -	5 8 -
Dominica	- - -	- - -	1,150 - -	- - -	43 10 -
Tortola	- - -	313 19 3	128 14 2	57 6 7	120 9 2
Trinidad	- - -	67 18 1	2,780 - -	355 5 11	312 17 3
Tobago	- - -	- 17 8	487 10 11	758 6 8	270 12 3
St. Lucia	- - -	8 9 2	1,421 4 1	220 6 9	199 12 8
British Guiana	- - -	151 3 9	4,250 - -	898 16 3	359 16 -
Bahamas	- - -	54 19 8	1,957 14 11	911 - 2	45 15 9
Bermuda	- - -	- - -	1,500 1 -	279 19 -	255 12 -
Newfoundland	- - -	236 8 6	6,783 11 6	19 16 9	175 15 -
Quebec	68 4 11	- - -	3,733 - -	- - -	332 3 5
Montreal	- - -	97 10 -	1,580 7 7	- - -	250 2 8
Prince Edward's Island	4 3 11	75 - -	645 - -	- - -	96 1 3
St. John's, New Brunswick	- - -	233 6 9	3,040 - -	1,621 17 3	448 7 11
St. Andrew's, New Brunswick	- - -	- - -	1,210 - -	963 - 4	76 5 8
Nova Scotia	530 6 8	658 15 1	5,830 5 2	2,073 8 5	526 12 8
Cape Breton	- - -	18 13 9	596 15 -	314 12 8	87 3 11
Sydney, New South Wales	- - -	- - -	5,758 10 8	- - -	- - -
Port Phillip, New South Wales	- - -	- - -	2,307 - 11	- - -	- - -
Hobart Town, Van Diemen's Land	- - -	- - -	2,987 2 2	- - -	- - -
Launceston, Van Diemen's Land	- - -	- - -	1,840 11 3	- - -	- - -
Mauritius	- - -	- - -	5,242 1 2	- - -	- - -
Cape of Good Hope	- - -	- - -	5,506 16 -	- - -	- - -
St. Helena	- - -	- - -	1,180 11 1	- - -	- - -
Sierra Leone	- - -	- - -	1,157 - -	- - -	- - -
Gambia	- - -	- - -	786 - 7	- - -	- - -
Ceylon, Western Province	- - -	- - -	4,593 4 6	- - -	- - -
" Northern Province	- - -	- - -	1,698 2 1	- - -	- - -
" Southern Province	- - -	- - -	634 - -	- - -	- - -
" Eastern Province	- - -	- - -	210 - -	- - -	- - -
New Zealand	- - -	- - -	3,104 16 2	- - -	- - -
TOTAL £.	637 16 1	3,420 15 3	102,904 17 10	11,484 9 7	5,640 8 1

Customs, London,
18 April 1845.

PAYMENTS.

INCIDENTS. Out of Duties subsequent, and Tonnage.	Remittances to the Receiver-General.	Payments to the Colonial Treasurer.	Drawbacks and Duties returned.	Miscellaneous.	Balance 5th January 1844.	TOTAL.
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
2,813 4 10	- - -	179,194 6 7	172 18 9	1,455 5 8	1,005 11 1	204,483 3 4
413 10 10	1,015 12 6	12,564 17 2	- - -	123 - 5	2,283 17 10	19,837 19 8
262 16 3	188 19 3	5,686 11 -	- - -	- - -	566 19 10	9,125 6 4
52 5 2	28 2 3	2,840 17 11	- - -	6 6 9	30 4 3	5,154 14 7
22 16 9	- - -	565 3 -	- - Inc. Tax of late Collr, &c. -	23 6 5	141 3 7	1,477 13 -
- - -	- - -	523 12 11	- - -	- - -	- - -	1,069 3 5
122 10 5	76 5 6	1,715 12 10	24 16 6	17 9 7	- - -	5,143 11 3
217 4 4	30 - -	1,860 5 11	- - -	12 5 10	- - -	5,160 4 8
158 10 10	420 7 11	6,000 7 8	- - Adjustment of Balance - -	71 4 5	59 6 5	7,903 7 3
- - -	- - -	479 18 4	- - -	- - -	- 2 -	1,100 9 6
204 14 5	- - -	8,244 - 9	- - -	- - -	- - -	11,964 16 5
141 10 -	23 10 2	2,106 1 5	6 12 -	Loss on Bills, 35 12 5	5 11 -	3,836 4 6
51 2 -	- - -	161 5 1	- - -	- - -	3 15 1	2,065 14 10
171 13 5	22 - 9	8,600 - -	254 10 4	Returned Allowances, &c., 663 11 10	1,475 10 1	16,847 2 5
45 6 4	2 10 -	4,192 7 11	- - -	- - -	345 3 1	7,554 17 10
- - -	- - -	5,121 4 8	151 14 8	- - -	- - -	7,308 11 4
661 16 11	263 2 -	77 15 7	- - -	- - -	404 18 7	8,623 4 10
48 6 10	- - -	8,587 11 -	- - -	- - -	1,060 16 2	13,830 2 4
42 2 8	195 7 3	16,815 15 8	- - -	- - -	753 14 6	19,735 - 4
27 19 -	- - -	762 6 8	- - -	- 17 6	392 12 5	2,004 - 10
106 7 10	177 13 7	12,488 3 10	161 15 -	Imprests, 132 12 8 Deposits, 1 19 5	47 12 2	18,459 16 5
- - -	- - -	209 7 9	- - -	- - -	34 16 7	2,493 10 4
- - -	- - -	21,595 2 -	- -	Imprests, 938 15 1	- - -	32,153 5 1
- - -	- - -	- - -	- - -	125 4 7	11 13 5	1,154 3 4
3,424 4 9	151 9 11	138,978 9 6	3,543 14 6	- - -	232 13 9	152,089 3 1
1,486 7 11	- - -	41,726 12 -	59 16 8	- - -	11 15 1	45,591 12 7
155 - 5	146 7 10	46,544 16 5	97 3 4	131 18 4	59 10 8	50,121 19 2
73 - -	- - -	29,769 - 6	19 13 3	Remitt Collector, Hobart Town, 58 15 11	70 - -	31,831 - 11
798 18 2	230 14 9	95,756 1 11	374 15 3	Prosecutn Seizure, 302 7 7	50 1 6	102,755 - 4
114 7 6	262 15 7	64,166 1 11	171 2 10	26 13 4	16 17 8	70,264 14 10
12 7 -	- - -	9,456 16 8	- - -	- - -	- - -	10,649 14 9
70 14 9	- - -	9,948 15 9	- - -	- - -	- - -	11,176 10 6
28 4 5	52 - -	4,588 4 9	421 15 5	3 10 9	49 18 3	5,929 14 2
427 16 6	- - -	105,531 - 5	459 3 7	- - -	- - -	111,011 5 -
170 11 11	- - -	5,196 12 1	23 13 1	- - -	- - -	7,088 19 2
127 7 10	- - -	10,129 2 10	63 17 1	- - -	- - -	10,954 7 9
52 7 6	- - -	2,221 3 9	14 7 9	- - -	- - -	2,497 19 -
2,131 11 11	- - -	11,441 4 2	72 - 6	Surcharges, 903 2 6	2,757 7 5	20,410 2 8
14,636 19 5	3,286 19 3	875,846 18 4	6,093 10 6	5,034 1 -	11,871 12 5	1,040,858 7 9

Appendix, No. 17.

Appendix, No. 17.

EXTRACT from MINUTES of the COMMISSIONERS for AUDITING the PUBLIC ACCOUNTS, dated 17 May 1832.

PRESENT.

Mr. Larpent.	Mr. Luttrell.
Mr. Whishaw.	Sir John Osborne.
Mr. Chapman.	Mr. Arbuthnot.

Arrear of Colonial Accounts considered.

THE Board have taken into their serious consideration the state of the arrear of several of the most considerable accounts lately transferred to this department from the Colonial Audit Office, and see no prospect of being able to overcome this arrear within a reasonable time, with respect to several of the heaviest accounts, without a temporary increase of establishment, or allowing the ordinary accounts to fall into arrear.

Ceylon and Cape of Good Hope Accounts inspected.

Certificates of local Auditors.

The Board have also carefully inspected the accounts of Ceylon and of the Cape of Good Hope, two of the most considerable stations, which are very much in arrear, and have observed that there are very strong certificates of the Colonial Auditors duly appointed for the purpose of the examinations which these accounts have undergone in their departments, the correctness of which are materially confirmed by the disallowances from time to time made by them, or by other evidence of the accounts having been minutely examined, and being unwilling to apply to the Lords of the Treasury for an increase of establishment, and being determined, if possible, not to allow the examination of any of the public accounts to remain in arrear. The Board, strongly impressed as they are, at the same time, with the great importance of an immediate examination of all public accounts, have considered it advisable to take advantage in a fuller manner than it has hitherto been the practice to do, of the 3d section of 53 Geo. 3, cap. 150, whereby they are authorized to allow or to disallow, without further investigation, all articles which have been allowed or disallowed upon a previous examination by any officer who had been duly authorized to examine such accounts, and they therefore direct,

Act of 53 Geo. 3, c. 150, alluded to, &c.

All further detail examination as to Cape and Ceylon accounts prior to 1830 to be discontinued, &c.

Examiners to be employed on Accounts of 1830, &c.

That Mr. Soady and Mr. Hamilton shall dispense with all further detail examination of Cape of Good Hope and Ceylon accounts, previously to the year 1830, (except so far as may be necessary for the purpose of rendering complete and satisfactory the examination of the year 1830 and subsequent years, and that they do immediately place such examiners as can be spared for the purpose, on the examination of the Cape and Ceylon accounts for the year 1830, commencing with an inspection and inquiry with a view to the detection of any charges which may be discovered of an unusual description, and bringing before the Board so soon as they may be discovered, every case of unusual expenditure, every increase of salary or allowance beyond establishments, or any charge contrary to regulations, and not daily sanctioned by the Lords of the Treasury; and referring back to the former accounts to ascertain when such apparent irregularities may have been first introduced into the accounts, so that the attention of the Lords of the Treasury may be drawn to the same immediately, if necessary, in the same manner as the comptrollers of army accounts bring under the notice of their Lordships, after a cursory examination of the commissariat accounts, all increases beyond establishments or regulations, or any unusual expenditure.

Arrear Accounts, how to be made up.

The Inspectors will at the same time endeavour, at their earliest convenience, to have the arrear accounts made up as passed by the auditor, in the simplest and most expeditious manner.

Other accounts in arrear will be considered.

The Board will, so soon as it may be practicable, take into consideration such of the other colonial accounts as may appear to have undergone a local check, and will then give their directions as to those accounts accordingly.

(A true Copy.)

Audit Office, 2 June 1845. (signed) *J. L. Mallet.*

Appendix, No. 18.

COPY of QUEEN'S WARRANT to relieve Sir *J. Stirling* from further accounting for 1,000*l.* and 41,045*l.* 13*s.* 2½*d.* as late Governor at Western Australia. Appendix, No. 18.

VICTORIA R.

WHEREAS the Commissioners of Our Treasury have represented unto Us that Sir James Stirling, knight, captain in Our Royal Navy, was appointed in the year 1829 Governor of the new settlement then about to be formed on the Swan River in Western Australia; that previously to his departure for his government the sum of 1,000*l.* was issued to him by way of imprest and upon account, and that he subsequently drew bills of exchange upon the Commissioners of Our Treasury for the public service, amounting to 41,045*l.* 13*s.* 2½*d.*, for which he remains accountable to Us; and it appearing that accounts of the public expenditure at Western Australia, embracing a period from June 1829 to 31 March 1832, signed by Peter Brown, esq. the acting treasurer, in whose favour the bills were drawn, to enable him to discharge the warrants of the Governor, have been transmitted to you and examined in your office, in which accounts credit is given for the sums of 1,000*l.* and 41,045*l.* 13*s.* 2½*d.* before mentioned, but that in consequence of the imperfect state of the accounts between the treasurer and some of the sub-accountants, it has not been found practicable to bring the account regularly to declaration: And the Commissioners of Our Treasury having further represented unto Us the peculiarly difficult and responsible situation in which Sir James Stirling was placed at the first formation of the settlement, not having the assistance of persons accustomed to keep accounts of this description, as in other colonies, where the public expenditure is conducted under established regulations, but being left in a great degree to act according to the best of his discretion: And the said Commissioners having also represented to Us, that soon after his arrival in the colony he established a Board of Audit for the examination of the public accounts; that he has rendered every assistance in his power in explaining and clearing up the several points which remain unsettled; that no pecuniary liability attaches to him personally respecting the particular transaction, upon which further explanations have been called for from the colony, and that no part of the public expenditure beyond his own pay and allowances passed through his hands, except as receiver of the imprest of 1,000*l.* made to him in the first instance, and as drawer of the bills; and the Commissioners of Our Treasury having represented unto Us, that in consideration of these circumstances, the distance of the colony, and the uncertainty as to the period when the inquiries now pending may be brought to a close, it would not be reasonable or just to hold Sir James Stirling any longer accountable for the sums before-mentioned, and have recommended Us to release him from all further responsibility in respect of these sums; to which, We being graciously pleased to condescend, Our will and pleasure is, and We do hereby direct, authorize, and command you to do all such acts, matters, and things whereby Sir James Stirling may be relieved from rendering any further account of the sums of 1,000*l.* and 41,045*l.* 13*s.* 2½*d.*, and from all further responsibility in respect thereof. And for so doing this shall be your warrant.

Given at Our Court at Buckingham Palace this 7th day of November 1839, in the Third year of Our reign.

By Her Majesty's command.

(signed) *F. Baring.*
J. Parker.
R. Stewart.

To the Commissioners for Auditing Public Accounts.

(A true Copy.)

Audit Office, 2 June 1845. (signed) *J. L. Mallet.*

Appendix, No. 19.

Appendix, No. 19.

Letter from F. L. Rogers, Esq. to the Chairman of the Committee.

LETTER from *F. L. Rogers*, Esq. to the Chairman of the Committee.

Sir, Audit-office, 6 June 1845.

In obedience to the commands of the Committee of the House of Commons on Colonial Accounts, I have the honour to submit such general remarks as have occurred to me on the subject of the rendering and audit of the colonial accounts, with the view to the improvement of the system.

First, it is a fact much to be regretted, that notwithstanding the provision made by the Legislature for the audit of the colonial accounts, and that great efforts have been made to effect this object with regularity and dispatch, yet it would appear that deficiencies are still of no uncommon occurrence, and that the audit of these accounts is, year after year, falling into arrear. The conclusion to be drawn from this fact is, that there must be something radically wrong in the system.

Endeavours have not been wanting to arrive at the source of the evil and to apply a remedy, but to no purpose. Possibly it arises from a combination of circumstances, and it therefore becomes necessary to analyze them.

We know that there are treasurers and auditors in each of the colonies; that there are governors and councils who control the expenditure; that accounts of that expenditure must be kept; that these accounts must be examined and audited on the spot, and that they must be passed by the Commissioners of Audit; that before this final settlement can take effect it must be shown that the expenditure has been approved by Government. Let us then inquire—

1. Whether the offices of treasurer and auditor are held by persons selected for their fitness and qualifications for these appointments; and whether, above all, they are practically conversant with accounts?

2. Do the governors and councils exercise a proper control over the departments during the progress of the expenditure?

3. Are the accounts kept upon a uniform and proper principle, and made up with regularity and order, so that no delay shall arise in placing them in the hands of the auditor?

4. Does the auditor perform his part with diligence and promptitude? Does he look closely into the authorities and instantly remonstrate if any expenditure is incurred without previous authority; and does he send forward the accounts without a day's unnecessary delay.

5. Does the Colonial Secretary of State, on the receipt of the accounts, immediately revise them and report every unauthorized, unusual, or improper expenditure not warranted by the estimates to the Lords Commissioners of the Treasury?

6. Do the Commissioners of Audit, on the receipt of the account, put it immediately in a train of examination, and follow it up till audited and passed?

If the system works well in all these respects, then it is indeed difficult to account for any defalcations or any arrear but if any one of these questions cannot be answered in the affirmative, that is the point to which the attention of the Government should be directed, and to which an effectual remedy should be applied.

Delay in passing the public accounts of distant colonies is always a fertile source of mischief, but it is doubly so when the accounts are in a state of confusion; it is an encouragement to dishonest accountants, of which they take advantage, to commit fraud; it renders the means of detecting error and of substantiating the charge more difficult, and the recovery of any deficiency more hopeless, and the advantages which ought to attend a local audit are, in a great measure, lost.

The Commissariat expenditure in the very same colonies, under a good system of management and account, is carried on under the immediate direction of the Treasury in an orderly manner as a matter of routine; the accounts are, for the most part, made up and sent home with regularity and dispatch; the expenditure is controlled, it may be said, during its progress, and the accounts are promptly forwarded to the Audit-office and passed; and although the Commissariat accounts have not the advantage of being examined by local auditors on the spot, deficiencies seldom occur.

The same system prevails upon a smaller scale in regard to the Consular expenditure, in all parts of the world, at the Foreign Office, where an efficient control is kept up, and the smallest irregularity noticed and corrected within a few months after it has occurred.

The colonial accounts form a striking contrast; they are suffered to fall into arrear; disorder ensues and plunder in its train; the objections raised in the examination stand over from year to year, till at length they become desperate, and end in being abandoned altogether.

One

One of the chief objects of the Treasury Minute of 17th February 1832, was to enable the Treasury to exercise a prompt and effectual control and supervision over the expenditure of the civil governments. This good intention seems, however, to have been defeated by the remissness of the colonial authorities in executing the instructions of Government; and this will continue to be the case until some more stringent measures are adopted. The public at present are not protected, and it is most desirable to ascertain where the blame lies. Threatenings of Her Majesty's displeasure are proved to be of little or no avail. A penalty of a different kind should attach to neglect of duty,—dismissal for graver offences, and for minor ones, instant suspension of pay.

I have now only to recapitulate the suggestions which have grown out of the foregoing remarks:

1. It is manifest that the security of the public and the regularity of the accounts must mainly depend upon the fitness, character, and qualifications of the persons appointed to fill the office of treasurer, or accountant, and auditor. Much good cannot be expected unless the parties filling these appointments are well acquainted with accounts.

2. It is the duty of the governors and councils to exercise a strict and vigilant superintendence and control over the revenue and expenditure. This duty should be enforced.

3. The accounts should be kept upon a uniform principle; and that principle, it is presumed, double entry.

4. A daily audit, where it can be effected, is desirable; this, however, is not always practicable; but it is indispensable that the audit should keep pace with the service. There should be no arrear in the Colonial Audit-office; no delay in sending home the accounts.

5. The Audit-office is governed by very strict rules in regard to authority for expenditure; and deficiency of authority in the colonial accounts has always been one of the chief causes of delay and embarrassment at the Audit-office. And where expenditure comes before the Commissioners unauthorized, though not liable to any other apparent objection, perhaps, indeed, proper in itself, the Audit-office has sometimes to take the responsibility of making out a case for the accountant before the Treasury, rather than have recourse to a surcharge. To obviate this inconvenience, it would be desirable that, on the arrival of the accounts, they should immediately undergo a preliminary inspection in the Colonial Department, in order that any expenditure of an unusual or improper nature should be instantly checked; and that previously to the transmission of the accounts to the Audit-office from the Treasury, instructions should be given to the Commissioners of Audit as to the allowance or disallowance of any charges not warranted by the estimates.

6. If this last suggestion could be acted upon; if the colonial auditors could be made as efficient, and the audit as perfect as possible, the Audit Board at home would then have little more to do than to revise and pass the accounts; a second examination at home being, in my apprehension, unnecessary, except in any very special or suspected cases.

7. It is a question whether the colonial auditors should not be placed more immediately under the authority and control of the Commissioners of Audit, if not made a branch of their establishment. The supply of colonial auditors selected from the Audit-office establishment was proposed some years ago, but objected to, in my humble opinion, upon insufficient grounds.

8. It would appear that the Commissioners of Colonial Audit, prior to 1832, executed distinct powers. It should be clearly understood whether the Commissioners of Audit inherited those powers when the transfer of the colonial accounts to their office took place, or whether they are restricted in the examination of the colonial accounts to the powers vested in them under the provisions of the Acts by which the Audit Board is constituted.

9. I have refrained from entering into the details of the accounts of colonial revenue and expenditure, because the instructions now in force appear to meet every case of difficulty likely to occur. The only objection to these instructions, in my apprehension, is, that they are too minute. The multiplication of returns and papers is, in my opinion, an evil which ought always to be avoided as much as possible. Upon all these matters of detail I beg to refer the Committee to the Commissioners of Audit and to the Inspectors in the Audit-office, who have the charge of the colonial accounts.

I have only to add, that the final settlement of the colonial accounts must be affected more or less by any imperfections inherent in the Audit-office itself; but the Commissioners of Audit must not be made responsible for delays prior to the delivery of the accounts into their office, arising from defects in any other branch of the service.

I have, &c.

(signed) *Fred. L. Rogers.*

Appendix, No. 20.

Appendix, No. 20.

Accounts.
Naval Department.

MEMORANDUM of the SYSTEM of ACCOUNT of the NAVAL DEPARTMENT, with a TABULAR VIEW annexed.

RECEIPTS.

THE Receipts of the Naval Department may be divided into three heads:

1st. Votes of Parliament.

2d. Appropriations in aid of the Votes.

3d. Old Stores and Extra Receipts.

The first and second items constitute the supplies of the year; the third comprises receipts on account of the sale of old stores, repayments for stores supplied or services performed, rents, &c. which are to be set aside for appropriation on the estimates of the ensuing year.

The detail books kept for the receipts are similar to those for the payments, hereafter described, the monthly totals of which are carried direct to the journal and ledger.

The entries to be made on account of the receipts described are as follows:

1.—VOTES OF PARLIAMENT.

These are journalized from the printed Votes of the House of Commons, the aggregate of the Votes being carried to the debit of the Exchequer, and to the credit of the general account of "Navy Supplies." As the sums are drawn from the Exchequer by the Paymaster-general, the Exchequer account is credited, and the Paymaster-general debited for the total amount of such issues in the month.

2.—APPROPRIATIONS IN AID OF THE VOTES.

These appropriations consist of old stores and extra receipts brought to account in the preceding year, which being abated on the estimates of the current year in diminution of the Votes, and being thus appropriated by Parliament under their respective heads, form part of the supplies of the year. The journal entry for these appropriations follows immediately that for the Votes.

3.—OLD STORES AND EXTRA RECEIPTS.

These receipts are the same as those described as "Appropriations in aid," the only difference being that the latter are receipts which have been appropriated and form part of the available funds of the department, while the former are receipts retained for appropriation on future estimates. When any sum is paid in on account of the "Old Store and Extra Receipt Account," it is carried to the credit of its particular head, such as "Old Stores," "Repayments," "Rents," "Miscellaneous Receipts," &c. &c. At the close of the year, when the account of credits to be abated on the estimates of the ensuing year is made up, these various heads of receipt are debited with the amounts thus credited on the estimates, and the total of these sums is credited to the "Appropriation in aid" account. When the Estimates have been voted, the latter account is debited, and that of "Navy Supplies" credited, as already explained, under "Appropriations in aid of the Votes."

It is desirable, before closing this explanation of the naval receipts, to notice those debits in the cash accounts of sub-accountants to the Admiralty, which arise from "Transfers" and from "Advances to be repaid."

When money is transferred from one sub-accountant to another, the transaction is invariably posted from the account of the party who pays, and not from that of the party who receives the amount, as the former produces the voucher; this practice obviates the necessity of partial clearances, which would arise by taking these transfers as voluntary charges from the account of the party receiving them.

The "Advances to be repaid" consist of sums advanced by commissaries abroad to naval accountants,

accountants, to be repaid in England. The storekeepers and others are required by their instructions to send letters of advice accompanied by certificates granted by the commissaries and approval of the senior officer in port, when any monies are taken up for naval services. These are posted periodically to the debit of the storekeepers and others, and to the credit of "Commissariat Chest Account."

On the amount being authorized to be replaced to the commissariat chest account by a bill on the Paymaster-general, a debit is raised for the amount.

PAYMENTS.

Before detailing the books in which the naval payments are recorded, it may be useful to explain the three classes into which payments for naval services are divided.

1.—Bill Payments.

All payments in town, except wages on ships' books, allotments, salaries, and non-effective charges, previous to October 1836, are made either by bills at sight on the Paymaster-general, or by bills of exchange drawn on the Accountant-general of the Navy, and accepted by him, payable on the Paymaster-general's account at the Bank, the annual number being more than 22,000.

2.—Cash Payments.

The wages on ships' books are paid by a clerk sent down from the Paymaster-general's office to Woolwich (which is considered within the town district), whose payments are witnessed by an Admiralty clerk, and allowed on his certificate.

The allotments of seamen's wages are paid monthly on permanent orders from the Admiralty, and are allowed on the parties' receipts.

The salaries are paid on a quarterly list prepared by the Admiralty, with a covering order for the payment of the several sums therein enumerated, which are allowed on the separate receipts of the parties to whom the payments have been made.

The non-effective charges in town are paid by the Paymaster-general, on establishment books kept in his own department, since November 1836.

3.—Payments by Imprest Accountants.

The only imprest accounts in London are those of the solicitor and a few sub-accountants for office contingencies, expenses of the Nautical Almanack, Admiralty semaphore, &c. These are supplied with money by bills at sight on the Paymaster-general. Their accounts are rendered to the Admiralty in an abstract form at the close of every quarter.

The imprest accounts out of London are those either of sub-accountants to the Paymaster-general (viz. his clerks at the four out-ports,) or to the Admiralty.

The first are supplied with funds by transfers from the Paymaster-general's account in London; their accounts are rendered to the Paymaster-general through the Admiralty, at the close of every month, and are incorporated with his own accounts.

The second (or imprest accountants to the Admiralty) are supplied with funds by bills at sight, or by bills of exchange payable by the Paymaster-general, or on his account, at the Bank, or by his sub-accountants at the ports.

The accounts of paymasters of marines, storekeepers, and other fixed agents, are rendered to the Admiralty quarterly; those of pursers, and other similar accounts, are rendered either annually or for broken periods. Many sub-accountants obtain monies also by the sale of old stores, and from other sources.

The services paid by imprest accountants embrace almost every vote in the Navy Estimates. The payments by the imprest accountants to the Paymaster-general (four in number) at Chatham, Sheerness, Portsmouth, and Devonport, amount to about 1,200,000 *l.* annually; those by imprest accountants to the Admiralty (about 700 in number) to rather more than 600,000 *l* annually.

The books and returns in which the foregoing payments are recorded are as follows:

1. Bill Payments.—The bills are recorded in nine distinct registers. After the examination of the claims, the documents are referred to the division where all orders for payment are prepared and registered according to the following classification:

Store Register.—For the entry of all bills for supplies for the dockyards, chargeable to No. 10 of the Estimates, "Naval Stores."

Victualling Register.—For the entry of all bills for provisions and victualling stores, chargeable to No. 2 of the Estimates, "Victuals for Seamen," &c.

Marine Register.—For the entry of all bills for the subsistence of marine officers on shore, for marine clothing, necessaries, barrack stores, and supplies for the marine infirmaries, chargeable under different heads of the Estimates.

Miscellaneous Register.—For the entry of all bills which do not come under any of the other eight registers. These bills embrace a variety of services, and are chargeable under various heads of the Estimates.

Non-Effective Register.—For the entry of all bills for half-pay and pensions due prior to the 1st of October 1836 (when the Paymaster-general's office was established), and chargeable under Nos. 14, 15, and 16 of the Estimates. (When these arrears shall have been paid off, this register will be discontinued).

Full-Pay Register.—For the entry of all bills for officers' or seamen's pay, chargeable under No. 1 of the Estimates, "Wages to Seamen," &c., through which pass about 11,000 bills a year.

Pilotage Register.—For the entry of all bills for pilotage of Her Majesty's ships, or expenses of pilots, chargeable under No. 13 of the Estimates, "Miscellaneous Services."

Distressed Seamen Register.—For the entry of all bills for the passage and subsistence of distressed British seamen, chargeable under No. 13 of the Estimates.

Imprest Register.—For the entry of all bills for advances to sub-accountants, or for sums not finally accounted for. [For a description of the term "Imprest," *see* Report of the Commissioners of Public Accounts, on the Exchequer, in 1831, page 21.]

The first eight registers are confined to final payments; the ninth embraces only sums on imprest, which are not finally accounted for.

The store, victualling, marine, miscellaneous and non-effective registers are abstracted daily into an "Abstract of Bills," under the several heads therein opened for the various supplies and services. The full-pay, pilotage, and distressed seamen registers being each confined to one specific service, are each carried in one sum at the close of the month to their corresponding heads in the Abstract of Bills. At the close of the month, the eight registers enumerated are totalled, and the several postings under the various heads in the Abstract of Bills are also cast up; upon their agreeing in amount, one entry (including Imprest Bills, noticed hereafter) is made in the journal for the whole. The Imprest Register is carried in detail into the principal and two auxiliary ledgers, each separate bill being charged to the party in whose favour it has been issued; these bills are incorporated in the journal entry made at the end of the month for the bills taken from the "Abstract."

The objects of the foregoing classification of the registers are, facility of reference and subdivision of labour. The bills being very numerous (upwards of 22,000 annually) could not conveniently be entered in one register; a classification of them is therefore adopted at the outset which avoids much repetition in the abstracts and affords great facilities for keeping the postings close up. It is also adapted to meet a great extension of business, without disturbing the existing system of record.

It will be perceived by the explanations given, that the debit entries to the different ledger accounts are made on the issue of the bills, and that the aggregate amount of such entries is carried to the credit of "bills payable."

It is only necessary to add, to complete the detail of the bill transactions, that on their being paid, the account of "bills payable" is debited, and the Paymaster-general, or cash, credited.

2. Cash Payments.—Under this division are included all payments made by the Paymaster-general on lists, and on general or permanent orders, through his paymasters in town or his pay clerks at the ports, such as wages on ships' books, allotments, salaries, and non-effective charges. The debits against the different heads of service for these payments can only be made after payment, as the Admiralty have no knowledge of them till furnished with the necessary returns by the Paymaster-general. Entries are therefore made in the journal at the close of each month, the various services being debited, and the Paymaster-general, or cash, credited.

There is, however, one class of payments included in this division, to which the same rule of debiting the services after their liquidation does not apply. These are the quarterly salaries of the establishments in town and at the ports, which are subjected to the rule applied to bill payments, from which, in fact, they are not dissimilar. A general list for each establishment is prepared, showing the sum due to each claimant, and a covering order for the payment of the net amount payable on the list is given at the end of it. On the last day of the quarter, that on which the salaries are due, an entry is made in the journal, debiting the different votes to which the salaries and allowances are chargeable, with the full or gross sum due, and crediting the accounts of "Salary Lists," "Superannuation

tion Fund," and "Income Tax." On the salaries being paid, the account of "Salary Lists" (similar to that of bills payable) is debited, and the Paymaster-general, or cash, credited.

The reason for this departure from the rule applied to what are denominated "cash payments" is, that the payments for salaries are, in many cases, only net payments, deductions being made on the lists for the contributions to the superannuation fund, income tax, and, occasionally, deductions arising from other causes, which credits would be lost sight of, if the net payments only were recorded. An entry is therefore made, debiting the votes with the gross sums due, and crediting the accounts of "Superannuation Fund," &c. with the deductions, and that of "Salary Lists" with the aggregate of the net sums payable.

3. Payments by Imprest Accountants.—This division embraces all payments made by Admiralty sub-accountants of every description at home and abroad; these accountants are, divided into two classes, the first comprising paymasters of marines, storekeepers and other fixed local agents at home and abroad; the second, consuls, pursers, officers afloat, and others.

The first render their accounts quarterly, according to a fixed classification corresponding with the heads opened in the Admiralty ledger, but being too numerous to be entered daily in detail in the ledger, a subsidiary book, termed an "Abstract of Accounts, No. 1," is used for the purpose of condensing the results for the ledger; thus, the total payments under each head, by this class of sub-accountants, are carried monthly to the journal and ledger, instead of the separate amounts paid by each sub-accountant comprised in the class.

These and other condensed entries in the ledger are, however, invariably connected with the detailed entries in the subsidiary books by a reference folio, so as to afford ready access, at all times, from the ledger to the details on which such entries are founded.

The accounts comprised in the second class are rendered for various periods, the majority annually; for these an "Abstract of Accounts, No. 2" is used, in which the payments of each separate accountant are entered, from day to day, as the accounts are examined and passed; and the gross monthly total only, under each head, is carried to the journal and ledger, in like manner as the accounts No. 1.

Transfers for Supplies between the different Branches of the Naval Department.

In addition to the entries for payments described in the foregoing statement, periodical transfers under the different votes are recorded for the supplies made from time to time from one branch of the Naval Department to another. To make the object of these entries intelligible it is necessary to explain, that supplies of the same kind, such as provisions or stores, are specially voted under distinct heads in the Estimates; while the contracts for, and purchases of those articles are general, and the deliveries made into one common store; so that a separation of these expenses at the time of payment under the respective votes is impracticable. The head of "Victuals," being that under which these transfers occur to the greatest extent, is selected to illustrate the course adopted.

Provisions and victualling stores are voted under four distinct heads, as follows:—

Under Vote No. 2 for Sea Service.
Ditto 12 for Medical Service.
Ditto 17 for Army Service.
Ditto 18 for Convict Service.

As no specific contracts or purchases are made for these services separately, all payments for provisions and victualling stores are charged at once to the general head of Sea Victualling, Vote No. 2: thus including under this head sums to be transferred to the other services, when the proper amounts shall have been ascertained; to relieve this account, therefore, of the proportion of the supplies applicable to the other three services, quarterly accounts are made out in the Victualling Department, showing the value of the issues made for each from the general store; upon which a transfer takes place, by charging those votes with their respective proportions, and relieving to the same extent the vote for "Sea Victualling."

Reference has been made in a former part of this report to two books under the title of "Auxiliary Ledgers." The object of these two ledgers is to relieve the principal ledger from details, which, from the vast number of existing personal accounts, it would be impossible to concentrate in it. The auxiliary ledger, No. 1, contains the separate personal accounts of all "Lieutenants in charge of semaphores," "Recruiting officers of the Royal Marines," "Officers of the navy raising men," and "Consuls." The auxiliary ledger, No. 2, contains the separate personal accounts of all "Captains, pursers, and other officers afloat,"

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afloat," for sums received and paid by them. The corresponding general accounts opened in the principal ledger are five in number, viz.

I.—1st. Lieutenants in charge of Semaphores.

2d. Recruiting Officers, R. M.

3d. Officers R. N. raising Men.

4th. Consuls.

II.—5th. Officers' Accounts.

Thus all receipts and payments are carried to the individual accounts of the parties described in the auxiliary ledgers, but the gross amount of each class only is posted in the principal ledger. With the view, however, of insuring a perfect accordance between the sums carried to the detailed accounts in the auxiliary ledgers, and the totals entered under the five corresponding general accounts in the principal ledger, the journal, as the link connecting the ledger with its dependent books, exhibits under each total, either of imprest or clearance to these accounts, the separate accounts in the auxiliary ledgers, to which the details have been carried; and when the journal and ledger are examined and compared by the auditors, no total sum under any of these five accounts is finally allowed till the details composing it have been traced to their respective accounts in the auxiliary ledgers. Thus, if a total sum be carried in the journal and ledger to "Consuls' Accounts," the separate accounts in the auxiliary ledger, No. 1, are examined, to ascertain that the distribution under those accounts corresponds with the total sum carried to the general account of "Consuls" in the principal ledger.

THE JOURNAL.

This book differs only in form from the ordinary journal in use in the mercantile world, by having two debtor and two creditor columns instead of one; the object of this division is to exhibit from time to time the general balance of the ledger accounts. All sums finally expended and accounted for, and posted to service accounts, are carried into the "Navy Supplies" columns, all others are carried out into the column for "General Accounts;" the balances between the debtor and creditor columns of each of these divisions should always agree; the same distinction is continued in the ledger, one portion of it being devoted to personal or general accounts, the other to final payments posted to service accounts, or in other words, "Navy Supplies." The collective balances of each of these divisions should not only check each other, but should also agree with the balance of the corresponding columns in the journal. These separate columns in the journal save much time and trouble in balancing the books, as they show in which portion of the ledger the error, if any, exists.

THE LEDGER.

All that it appears necessary to explain in reference to this book is a deviation from the common method of posting it.

In adapting the system of double entry to the accounts of the naval department, something more was necessary to insure its success than a blind adherence to the precise forms and rules applied to mercantile accounts; while the principle of that system has been closely followed, the various books, and the mode of preparing them, have been made subservient to the objects which, in a public department, they are required to accomplish; and when a variation from the ordinary mode of entry has appeared, on experience, to promote accuracy, it has been adopted. Thus, in mercantile book-keeping, the generally prevailing practice is to post the ledger from the journal, because the latter generally embraces all the details necessary to explain condensed entries in the ledger. In the naval department, however, although the journal is, as far as it is possible or necessary to make it, explanatory of condensed entries in the ledger, it cannot, from the nature and extent of the accounts, be made subservient to the same purposes as the mercantile journal; those objects are met by the abstract books, in which the details are collected and classified in a much more perfect shape for reference than it is possible to arrange them in a journal. Independently of the impossibility and inexpediency of making the journal as comprehensive in details as it is generally made in mercantile accounts, the practice of posting the ledger from it is objectionable in more than one respect: without referring to the errors which may be committed in transcribing the journal entries under their respective accounts in the ledger, others may be made in writing up the journal itself, and thus the errors in one book become perpetuated in the other. The course adopted in the naval accounts obviates this

this objection. The original documents and abstract books, when ready for posting, are journalized by one clerk, and are then passed on to another, who posts them into the ledger; both journal and ledger are then compared by the examiners from the Audit-office, who insert the reference folios and pages in each book. Should a difference be discovered between the entries in the two books, it is immediately cleared up by a reference to the original document on which both are founded. This plan possesses the advantage of immediately detecting all errors in posting either of these books, and is an effectual security against carrying sums to wrong accounts, a species of error which balancing will not detect. It has been found, moreover, by experience, that it is extremely inconvenient to dispense altogether with explanatory details under certain accounts in the ledger, which would be perfectly useless in the journal; the plan of posting from the original documents, therefore, avoids much repetition throughout, and acts as so perfect a check on the entries, that the operation of balancing the books is performed with the greatest ease and dispatch,—a state of perfection to which the system is indebted for these arrangements to the present Accountant-general of the Navy, Mr. Briggs.

It should also be mentioned, that the plan of posting the ledger from the original documents and abstracts enables the journal-keeper to continue his entries without interruption, and thus both books may be proceeded with at the same time: if the ordinary plan, however, were adopted, the journal would necessarily be stopped while the ledger was being posted, and would thus produce a delay highly inconvenient in recording transactions so extensive as those of the naval department.

The ledger contains two columns under each head of service, one for the past, the the other for the current year's account. Every annual account is closed on 31st October, including all postings up to that date; thus every arrear paid within the seven months succeeding the termination of the financial year is carried to the account of the past year. The balance of the past year's account is struck on that date and surrendered to Parliament. Every arrear posted after that date is carried to the current or succeeding year's account, unless, as in the case of new works, a balance has been retained on the account to meet such payments.

Closing Entries.

These are of two descriptions; the one takes place on the 31st of March of every year, when the books are closed, preparatory to new ones being opened on the 1st April; the other closing entry is made on the 31st October of every year, when the accounts of the expenditure of the financial year ended on the 31st March preceding are wound up. The first is performed by striking a balance on every account in the ledger, and closing it as follows:—

Balance Account Dr

To Sundries.

For all Debit Balances carried to new Ledger.

Or,—

Sundries Dr

To Balance Account.

For all Credit Balances carried to new Ledger.

In opening the new books, these entries are, of course, reversed.

The closing entry made on winding up the account of expenditure for the financial year, on the 31st October, is as follows:—

Navy Supplies Dr

To Sundries.

For the net sums expended under the various heads enumerated, for the service of the year stated.

Trial Balance Sheet.

In the form of trial balance there are double columns for the debits and credits; the object of the columns headed "Amount Accounts," is to prove, by the addition of the several sums in them, that no item has been omitted in posting the ledger; the totals of every account in the ledger being carried into this trial balance sheet, and a general total of the debits and credits made, it can at once be seen by the journal totals, if every account journalized has been posted.

In the foregoing statements, every explanation which the various books and entries

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seemed to require has been given, but a written description of the system, in this shape, in which the chain of connexion between the different books is traced with difficulty, cannot fail to be rendered more intelligible by the addition of a table condensing the results of it into one view, which is annexed hereto.

Audit.

The accounts, about 1,600 in number annually, of the sub-accountants to the Admiralty, are audited in the Imprest branch of the Admiralty, by clerks, under the direction of the Accountant-general, whose rule is, that every account shall be examined, stated, and finally passed or audited before the subsequent account shall be received in office; if they are not so passed, they are considered as accounts in arrear. If there is any item in an account requiring further explanation from the accountant, such item is suspended and remains as a charge against the accountant until sufficient explanation is received to relieve him; but the account itself is passed in regular succession. This is principally the cause of the accounts in the Naval department being so regular and so free from arrear. The other description of audit of the naval accounts, is that of the audit of appropriation, by local and immediate examiners, under the direction of the Audit Board. These examiners trace, day by day, the receipt and expenditure from the foregoing accounts, as well as the bill and cash payments, into the various books before stated; first, looking to the authorities under which the payments have been allowed; and secondly, to the correct appropriation under the various classified heads, in accordance with the Appropriation Act.

The Annual Account of Naval Receipt and Expenditure is rendered to the Audit Board in accordance with Act 2 Will. 4, c. 40, by the 30th November in each year, which Board is required by the same Act to present the said account within one week after the meeting of Parliament.

R. M. Bromley.

A TABULAR VIEW OF THE VARIOUS BOOKS IN WHICH THE NAVAL RECEIPTS AND PAYMENTS ARE RECORDED.

RECEIPTS.

1. Votes of Parliament	Consisting of 19 Votes, the aggregate amount of which is carried to the Journal and Ledger from the printed Votes of the House of Commons, by debiting the Exchequer and crediting the general account of "Navy Supplies"		Annual (Exchequer debited and Navy Supplies credited)
2. Appropriations in Aid of the Votes	Consisting of Old Stores and Extra Receipts brought to account in the preceding year, and credited on the Estimates of the current year; these are debited to the "Appropriation in Aid Account" from the printed Estimates of the year, and are credited in like manner as the Votes, to the general account of "Navy Supplies"		Annual (Appropriation Account debited and Navy Supplies credited)
	The Receipts for Old Stores, &c., during the currency of the year, which are not available for the service of the year, are retained for appropriation on the Estimates of the ensuing year; they are debited, from the various personal accounts in which they occur, against the parties receiving such sums, and are credited under detailed heads of receipt. At the close of the year, they are written off from these detailed heads to the "Appropriation in Aid Account." When abated on the Estimates, they are transferred to the account of "Navy Supplies," as explained above; thus closing the "Appropriation in Aid Account"		Monthly (Accountants debited and Heads of Receipt credited) At the close of the year (Heads of Receipt debited and Appropriation Account credited)

PAYMENTS.

1. Bill Payments	Store Register (Naval Stores of all kinds)	Abstracted daily under very detailed heads of service, and the results, under condensed heads, carried monthly to the Journal and Ledger	Auxiliary Books.	Monthly (Heads of Service and Imprest Accountants debited, and Bills payable credited)
	Victualling ditto (Provisions and Victualling Stores)			
	Marine ditto (Shore Pay, Clothing, Barrack Stores, &c.)			
	Miscellaneous ditto (Various Effective Services)			
	Non-Effective ditto (Arrears of Half-Pay, Pensions, &c. prior to 1 October 1836)			
	Full Pay ditto (Officers' and Seamen's Pay)	Carried to the Abstract monthly in totals, under the three heads they represent, and included in the same entry of the Journal and Ledger as the above	Abstract of Bills	
	Pilotage ditto (Pilotage of Her Majesty's Ships)			
	Distressed Seamen ditto (Subsistence and Passage of Distressed Seamen)			
	Imprest Register: Paymasters of Marines, Naval, Victualling, and Medical Storekeepers, Agents, &c.; Paymasters of Contingencies, Commission Agents, and other Imprest Accountants, whose Accounts Current are opened in principal Ledger	Carried in detail direct to the principal books, and included in the same monthly entry as the above		
	Imprest Register: Lieutenants in charge of Semaphores, Recruiting Officers, Royal Marines, Officers, Royal Navy, raising Men, Consuls, &c.	Posted in detail, at the close of every month, to the accounts of the parties to whom chargeable, and included in monthly entry, as above	Auxiliary Ledger, No. 1	
	Imprest Register: Captains, Pursers, and other Officers Afloat	Ditto ditto	Auxiliary Ledger, No. 2	
2. Cash Payments	Payments by Her Majesty's Paymaster-general in Town	Consisting of Bills paid, payments for Wages on Ships' Books, Allotments, Salaries on List, Half-Pay and Pensions, also Transfers to the Ports; these are entered in the Journal and Ledger monthly, from a "Town Account Abstract Book," made up from the Paymaster-general's Weekly Returns		Monthly (Bills payable, Heads of Service, &c. debited, and Paymaster-general or Cash credited)
	Payments by Her Majesty's Paymaster-general at the Ports	Consisting of Bills paid, payments for Wages to Seamen, Dock-yard Hoys, Artificers, Police, Teams, Allotments, Salaries on Lists, Non-Effective Services, and various other Charges; these are also entered in the Journal and Ledger monthly, from a "Port Account Abstract Book," made up from the Monthly Port Returns		Monthly ditto
3 Payments by Imprest Accountants	First Class: Paymasters of Marines, Agents, Storekeepers, and other Accountants whose Accounts are in principal Ledger	Consisting of Sums chargeable under almost every head of the Estimates; these Accounts are quarterly; they are posted into the Abstract from day to day, as they are allowed and passed, and the monthly totals carried to the Journal and Ledger	Abstract of Accounts, No. 1	Monthly (Heads of Service, &c. debited, and Imprest Accountants credited)
	Second Class; Lieutenants in charge of Semaphores, Recruiting Officers, Officers raising Men, Consuls, and Officers Afloat, whose Accounts are opened in the two Auxiliary Ledgers	Consisting of Charges for Distressed Seamen, Pilotage, Semaphores, Recruiting, Raising Men for the Fleet, Stores, Provisions, &c.; these Accounts are for various periods, and are posted into the Abstract precisely on the same principle as those comprised in the First Class	Abstract of Accounts, No. 2	Monthly ditto

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HEADS under which the Naval Moneys are finally Expended and Accounted for, in accordance with the Sessional Appropriation Act.

No.
1. Wages to Seamen and Marines.
2. Victuals for ditto.
3. Admiralty Office.
4. Office for Registry and Record of Seamen.
5. Scientific Branch.
6. Her Majesty's Establishments at Home.
7. Ditto - - Abroad.
8. Wages to Artificers, &c. at Home.
9. Ditto - - Abroad.
10. Naval Stores.
11. New Works and Repairs.
12. Medicines and Medical Stores.
13. Miscellaneous Services.
14. Half-Pay.
15. Military Pensions and Allowances.
16. Civil Pensions and Allowances.
17. Army and Ordnance Departments (Conveyance of Troops).
18. Home Department (Convict Service).
19. Post-office Department (Contract Packet Service).

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2. *Gambia.*
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3. Gibraltar.
4. St. Helena.
5. Hong Kong.
6. Malta.
7. Mauritius.
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1. Gibraltar.
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Evidence respecting the defalcations of treasurers; instance of Trinidad, *Rogers* 1007–1022——Number of cases of defalcation in Trinidad previous to 1837, *Brande* 1173, 1174——Measures which were taken in consequence of these defalcations, *ib.* 1175–1177.

3. *New South Wales:*

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II. *Expediency of the System being extended to all the Colonies.*

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The system having been found so practicable and useful at home, there is no reason why it should not be introduced into the colonies, *Brande* 104–110——There is no impediment to the introduction of the same system in the accounts which are kept in the colonies, provided there are proper persons qualified to act upon it, *Briggs* 455. 514–518. 522, 523——The double-entry system has not been introduced into several of the colonies, *ib.* 459–461——The introduction of the double-entry system into the Crown colonies, if perfectly carried out, would much facilitate the audit, *Hamilton* 761–764——The knowledge of the system is not at all diffused among inferior persons in the colonies; it is chiefly confined to mercantile houses, *ib.* 763.

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III. *Working of the System in Colonies into which it has been introduced:*

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2. St. Lucia:

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3. St. Vincent:

The accounts in the colony of St. Vincent are kept by double entry; there has been no difficulty in retaining clerks and functionaries who understand the system, *Le Gall* 800–805——The use of the system has been found of great advantage, and a great security for the correctness of the accounts; length of time the system has been in operation, *ib.* 806, 807. 809——There is no difference of opinion as to the superiority of this mode of keeping books to that of single entry, *ib.* 808.

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3. *Sierra Leone.*
4. *Trinidad.*

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2. *Gambia:*

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3. *Sierra Leone:*

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1. *Present Practice with respect to the Estimates sent from the Colonies; working of the System.*
2. *Alterations and Improvements suggested.*
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1. *Present Practice with respect to the Estimates sent from the Colonies; working of the System:*

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Reasons for inferring that any information or suggestions with respect to colonial accounts coming from Mr. Rogers would not be of any great value, 1419–1428——Reference to the report with respect to colonial accounts promised by Mr. Mallet to be delivered in to the Committee, 1419. 1425——The Audit Board is anxious and ready to court inquiry on account of aspersions having been thrown out against it, 1420——The accounts kept in the colonies might be very much improved, 1429, 1430——They are not so strict as they should be, 1430——There are delays frequently in answering the queries of the Audit-office, 1430. 1436–1438——The system is not satisfactory, 1430. 1433–1435——Any suggestion for the improvement of the accounts at home would be also good for the colonies, 1431–1433——If proper authority existed somewhere, and the accounts were kept in proper order, there would be no such arrears as there now are, 1434, 1435. 1439——Witness is not aware of the mode in which the accounts of the agents in the colonies are kept; way in which they come home, 1440, 1441.

Herries, Sir *William.* See *Accountants.*

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Hong Kong. Royal orders and proclamations relating to the coins and currency of the colony of Hong Kong and its dependencies, *App.* 722.

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Ceylon.—Return of the imports and exports of the colony of Ceylon for the year 1843, *App.* 420.

Gambia.—Return of the imports and exports of the settlement on the River Gambia for the year 1843, *App.* 491——Return of articles imported, their description and quantity, estimated value in sterling; number of ships inwards from different states, &c. *ib.* 491——Return of the articles exported; description and quantity; estimated value in sterling; number of ships outwards, and states, &c. to which bound, *ib.* 493.

Sierra Leone.—Return of imports and exports into and from the colony of Sierra Leone for the year 1843, *App.* 613——Return of the articles imported, their description and quality; estimated value in sterling; number of ships inwards, and states from which arrived, *ib.*——Return of the articles exported, description and quantity; estimated value in sterling; number of ships outwards, *ib.* 616.

Trinidad.—Imports and exports of the island of Trinidad for the year 1843, *App.* 668——Return of the imports into Trinidad in 1843, decription and quantity of articles imported; estimated value in sterling; number of ships inwards, *ib.*——Description and quantity of articles exported; estimated value in sterling; number of ships outwards, *ib.* 669.

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Inspection of Accounts. How far an inspection of the accounts in the Audit-office would be granted to the public, *Hamilton* 380.

Instructions to Officers. Enumeration of the colonies to which amended instructions have been sent with a view to the general improvement of the colonial accounts, *Brande* 18–23——In all cases these instructions have been carried into effect, *ib.*——There is a general instruction in respect to matters of finance in the code of regulations sent by

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Judicial Fees (Malta). Statement of the arrears of judicial fees which remained uncollected by the sub-accountants on the 25th December 1844, in the island of Malta, *App.* 545.

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If the Committee should recommend the general introduction of the double-entry system into the colonies, there would be no difficulty in finding functionaries capable of giving effect to such a recommendation, 813——The accounts of the colony of St. Vincent are not sent home for audit, they are very trifling; the substance of them appears in the Blue Book, 814——The lightness of the taxation may be attributed in some measure to the accuracy with which the accounts are kept, 815——Course taken in the colony for giving publicity to the estimates, 816–819——Mode in which the colonial and imperial duties are collected in the colony; cost of collection of the imperial duties, 820–829.

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Legislation:

Ceylon.—Schedule of all the laws, proclamations, Orders in Council, &c. which have been promulgated in the colony during the year 1843, *App.* 278.

Gambia.—Schedule of all the laws, proclamations, Orders in Council, &c. which have been promulgated in the colony during the year 1843, *App.* 480.

Sierra Leone.—Schedule of all the laws, proclamations, Orders in Council, &c. which have been promulgated in the colony of Sierra Leone during the year 1843, *App.* 583.

Trinidad.—Schedule of all the laws, proclamations, Orders in Council, &c. which have been promulgated in the colony during the year 1843, and for the last quarter of 1842, *App.* 650.

Legislative Assemblies. Enumeration of those Crown colonies having legislative assemblies or councils to check the estimates or expenditure of the local authorities, *Brande* 141.

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Macfarlane, James. (Analysis of his Evidence.)—Has been resident in St. Lucia 20 years and upwards; was a member of the council; has been on several committees on public accounts in the island, 1187–1189——The accounts are not generally in a satisfactory state in the island, 1190——Frequent occurrence of deficiencies on the part of the colonial treasurers; various cases instanced, 1191–1219——Representation has been made to the Colonial-office on the necessity of obtaining security from public accountants; the result has been that no security has been required, 1220–1224——The sub-accountants give security in the colony of St. Lucia, 1225——It would be desirable that security should in all cases be taken from public functionaries, 1226——Power which the treasurer has over the colonial monies, 1227–1234——The books of receipt and expenditure in the colony of St. Lucia are not kept in a satisfactory state; they are merely estimates of the expenditure and receipts, and do not show the actual state of the colony, 1235, 1236.

The double-entry system has been introduced in the colony; there has been no difficulty in getting clerks to undertake the system, 1237, 1238——Steps which have been taken in the colony itself for the improvement of the system existing there, 1239, 1240——Minute of council of 19th November 1839, and published in the St. Lucia Gazette 27th November 1839, being rules and regulations for the future guidance of the colonial treasurer and other officers who may receive and pay public monies in the colony of St. Lucia, 1241–1251——The colonists of St. Lucia exercise no control on the receipt and expenditure of the taxes they pay, 1252–1258——A proper system of accounts would diminish the amount of taxation paid in the colony, 1259–1261——Suggestions for the general improvement of the system in St. Lucia, 1262–1286*.

Mallet, John Lewis. (Analysis of his Evidence.)—Secretary to the Audit-office, 1053——Minute of the 18th January 1833, produced, 1054——This minute has no reference to colonial accounts, nor to public accountants, 1055–1057——The effect of this minute was to prevent debits of certain public accountants which were in the old ledgers being transferred to the new; these were not balances, or they would have been so transferred, 1058–1078. 1696–1105——First colonial accounts of which the Audit-office has any knowledge, 1081——The Audit Board has authority to check the public monies advanced in aid of the civil or any other establishment in the colonies, provided such issues are made on account, 1082–1087——Witness is not aware of any proceedings against public defaulters whose accounts have not been transferred to the new ledgers; the Audit-office has power to do so under Act of Parliament, 1088–1105——The Act of the 42d Geo. 3, requires that an account of all arrears and balances on the 5th of January, should be laid before Parliament on or before the 5th of March; this has invariably been done, 1106, 1107——This account of arrears and balances is made up at the Audit-office some time in the spring, 1106–1109.

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Difficulty of making any reference to the observation "that the whole system of the Audit-office is rotten altogether from beginning to end; that it is all broken down;" it is a very improper remark with regard to the office at large, and very unfounded, 1146—— Witness has been secretary to the Audit Board since 1806; the subject of the audit has repeatedly engaged the attention of Government in the course of that time, 1146–1149 ——Still the system is not so perfect as to exclude various improvements, 1149–1153—— There is no examination going on at the present time at the Audit-office, with a view to the improvement of the state of the accounts, 1154–1157——How far in examining into the circumstances of the audit of the colonial accounts, it would be possible to avoid going to a considerable extent into the auditing of the general accounts, 1163, 1164.

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Manufactures:

Ceylon.—Return of the number, name, situation, and description of manufactories, mills, works, &c. &c. in the colony of Ceylon, *App.* 433.

Gambia.—Number, name, situation, and description of manufactories, mills, works, &c., *App.* 498.

Sierra Leone.—Return of the number, name, situation, and description of manufactories, mills, works, &c. in the colony, 1843, *App.* 620.

Trinidad.—Return of the number, name, situation, and description of manufactories, mills, works, &c. &c., 1843, *App.* 671.

Mauritius. Extract from letter from the Mauritius, relative to the delays in sending in accounts, and replies to queries, *Hamilton's Ev., p.* 38——Royal orders and proclamations relating to coins and currency in the Mauritius, *App.* 712.

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Merchandize:

Ceylon.—Return of the average prices of various produce and merchandize, &c., *App.* 431.

Gambia.—Average prices of various merchandize in the settlements of the Gambia, *App.* 497.

Sierra Leone.—Average prices of various produce and merchandize in the colony of Sierra Leone, 1843, *App.* 619.

Trinidad.—Average prices of various produce and merchandize in the island of Trinidad, *App.* 670.

Military Accounts. In every instance the military account is kept perfectly distinct from the local colonial account, *Brande* 25–30.

Military Chests. Extracts from the colonial regulations with respect to advances from military chests, *App.* 732.

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Military Expenditure:

I. *In the Colonies generally.*

II. *In particular Colonies:*

1. In the Settlements on the Gambia.
2. In Sierra Leone.
3. In Trinidad.

I. *In the Colonies generally:*

There was formerly a board of control for army accounts, in the same manner as there was a separate office for colonial accounts; now the military and civil accounts are examined and audited in the Audit-office, *Hamilton* 535, 536.

II. *In particular Colonies:*

1. In the Settlements on the Gambia:

Details of the expenditure incurred by the colony of Gambia on account of its military defence, *App.* 479.

2. In Sierra Leone:

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3. In Trinidad:

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Gambia.—Account of expenditure incurred by Great Britain for the military protection, and in aid of the civil establishment, *App.* 479.

Sierra Leone.—Return of the militia in the colony of Sierra Leone, *App.* 580——Return of officers, bandsmen, gaol guard, and arm cleaner, receiving payment permanently, and of incidents paid during the year ending the 31st December 1843, *ib.*

Mines and Quarries (Ceylon). Return of the number, name, situation, and description of the mines and quarries in the colony of Ceylon; name of the mineral substances; quantity produced, and value in sterling, *App.* 433.

Murdoch, Clinton. (Analysis of his Evidence.)—Head of the Miscellaneous Department in the Audit-office, 587——Witness has several of the colonies known as Crown colonies under his charge; these colonies enumerated, 588——Course usually adopted as to the receipt in this country of estimates of revenue and expenditure from these colonies and their subsequent sanction, 589-615——In the event of the Audit-office suggesting any improvement in the mode of keeping the public accounts, these suggestions would be submitted for approval to the Colonial-office, and by it communicated to the colonies, 616-619——Difficulty experienced in Canada in obtaining the necessary information and returns for completing the Blue Book required by the Colonial-office, 620-627. 630-633——The Colonial-office looks only to the governor and to no subordinate officer for a return of the national accounts, 628, 629.

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1. *System adopted with respect to the Navy Accounts; Audit thereof.*
2. *Suggestions for the adoption of the same System in the Colonies.*
3. *How far the Double-entry System is adopted in the Navy Accounts.*

1. *System adopted with respect to the Navy Accounts; Audit thereof:*

Examination of the colonial accounts received by the Accountant-general's department of the Navy, *Briggs* 458——Measures taken in the Accountant-general of the Navy's office to enforce expedition in the returns from the colonies, *ib.* 506-513——Measures taken in the Imprest-office to enforce the prompt rendering of the naval accounts, *Bromley* 1366-1373——A detailed account is prepared in the office of the naval expenditure, and of the number of heads into which it is subdivided, *ib.* 1375——This account delivered in; examination thereupon, *ib.* 1375-1381——Memorandum of the system of

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1. *System adopted with respect to the Navy Accounts,* &c.—continued.

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Mode in which the Navy accounts are now audited, *Anderson* 1319–1332——The account laid before Parliament of the annual receipts and expenditure of the Navy is audited as to the legal appropriation of the grant, *ib.* 1319.

2. *Suggestions for the adoption of the same System in the Colonies:*

Suggestion of a plan by which the naval system might be adopted with respect to the colonial accounts, *Bromley* 1382–1384——The plan suggested might be carried on without any increase in the number of officers, *ib.* 1385.

3. *How far the Double-entry System is adopted in the Navy Accounts:*

In some of the departments with which witness is connected, the double-entry system is not adopted, *Bromley* 1391——It is not adopted by the sub-accountants, *ib.* 1392——It is in contemplation now to establish one uniform double-entry cash-book, *ib.* 1393——So that the system of accounts will be universally uniform, *ib.* 1394.

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New South Wales. In the case of New South Wales, the very detailed and scrutinizing examination was waved for a close examination, supervision, and control, *Hamilton* 415–419——Extracts from letter as to the delay in sending in accounts, and replies to queries, *Hamilton's Ev. p.* 40.——*See* also *Defalcations,* II. 2.

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Ordnance-office. There is a double-entry system at the Ordnance-office, but it is not so perfect as it might be, *Anderson* 1340–1343.

P.

Page, William James. (Analysis of his Evidence.)—Last Post-office accounts received from the various colonies put in; list read, 830–834——Hong Kong and New Zealand have been added to the Post-office department since 1837; Belize, Honduras, is about to be received under the control of the Postmaster-general, 835——In all these colonies the functionaries are appointed by the Post-office authorities at home, 836, 837——A great many additional internal communications have been introduced into British North America since the report of 1837; 838——When there is a surplus above the expenditure, the receipts for Post-office accounts are remitted to the mother country, 839——It is only in Nova Scotia that the Post-office expenditure exceeds the receipts, 840——Last annual amount of gross revenue from the whole of the Post-office establishments in the colonies; amount of the Post-office expenditure, under Post-office authority, 841–844——On the whole North American postage, we are very much out of pocket, including in it the expense of crossing the Atlantic, 845——Colonies in which steamers are employed for Post-office purposes, 846–849——The accounts of the colonies where there are internal posts are very similar in form, 852, 853.

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I. *Generally.*

II. *In particular Colonies:*

1. Ceylon.
2. Gambia.
3. Sierra Leone.
4. Trinidad.

I. *Generally:*

The Cape is the only one of the old colonies in which a Government paper currency remains, and there is very little of it there, *Brande* 183——Some of the representative colonies have debentures, *ib.* 185, 186.

II. *In particular Colonies*

1. Ceylon:

There is some little paper currency still at Ceylon; the bank of issue established there has tended to supersede the use of the Government paper, *Brande* 183, 184——Return of the amount of paper currency in circulation in the colony of Ceylon, *App.* 418.

2. Gambia:

There is no paper currency in circulation in the settlements on the River Gambia, *App.* 490.

3. Sierra Leone:

There is no paper currency in circulation in the colony of Sierra Leone, *App.* 612.

4. Trinidad:

Amount of paper currency in circulation in the colony of Trinidad, *App.* 667.

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Parliamentary Grants. The Audit-office does not take cognizance of the conformity of the colonial expenditure with the amount of the Parliamentary grant, *Hamilton* 729–737——It looks to the voucher to justify the payment; it does not look to see an appropriation, *ib.*——The Audit Board has authority to check the public monies advanced in aid of the civil or any other establishment in the colonies, provided such issues are made on account, *Mallet* 1082–1087——Reasons for apprehending that no over-issues on account of Parliamentary grants made in this country, for services in the colonies, can take place, *Brande* 1459–1461——The colonial balance is unconnected with the Parliamentary vote, *ib.* 1461.——*See* also *Falkland Islands. Helena, St.*

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Payments. Mode in which payments are made in the colonies, *Brande*, 89 *et seq.*——Every payment must in the first instance be authorized by the governor's warrant; the same mode of granting a warrant is adopted in all the colonies, *ib.* 89–91——Every payment which is entered in the collector's account is sent home, accompanied by a corresponding voucher authorizing the payment, *ib.* 111–121. 142——It is the duty of the Audit-office to take care there is authority for every payment, but it is doubtful whether it is their duty to see whether the payments exceed or not the grant of Parliament, *Rogers*, 969–975——General rule as to the authority which is required for payments before they would be allowed an audit; evidence generally with respect to the Appropriation Acts, *Mallet* 1136–1145.

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Pensions:

Gambia.—Return of the pensions payable out of the revenues of the colony of the Gambia, *App.* 488.

Sierra Leone.—Return of pensions payable out of the revenues of the colony of Sierra Leone, *App.* 604.

Trinidad.—Pensions payable out of the revenues of the colony, *App.* 662.

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Ceylon.—Return of the population, and of the marriages, births, and deaths, *App.* 394.

Gambia.—Return of the population of the settlements on the River Gambia, and of the marriages, births, and deaths, *App.* 489.

Sierra Leone.—Return of the population, and of the marriages, births, and deaths, *App.* 606.

Trinidad.—Return of the population of the island of Trinidad, and of the marriages, births, and deaths, *App.* 663.

POST-OFFICE DEPARTMENT:

I. *Generally:*

1. Form of Accounts; Audit thereof.
2. Appointment of Functionaries; Security taken.
3. Revenue and Expenditure; Remittance of Receipts.

II. *As regards particular Colonies:*

1. Barbadoes.
2. British North America.
3. Gibraltar.
4. Jamaica.
5. Malta.

I. *Generally:*

1. Form of Accounts; Audit thereof.

The accounts of the colonies where there are internal posts are very similar in form, *Page* 852, 853——How far in those colonies having representative assemblies the Post-office accounts come under their cognizance, *ib.* 864, 865——Parties to whom the Post-office colonial accounts are referred for audit, *ib.* 866–868.

2. Appointment of Functionaries; Security taken.

In some of the colonies the functionaries are appointed by the Post-office authorities at home, *Page* 836, 837——Bonds taken by the Post-office as a security from the colonial functionaries of the Post-office, *ib.* 869–871.

3. Revenue and Expenditure; Remittance of Receipts:

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1. Barbadoes:

Return from Mr. James Pairman, of Barbadoes, in account with the General Post-office, London, *App.* 755.

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